

Administration

TABLE 1—SUMMARY OF EXPENDITURES OF THE STATE BOARD OF EQUALIZATION
For the period July 1, 2008, to June 30, 2010
(In thousands of dollars)

Function	Expenditures	
	2008-09	2009-10
1	2	3
Personal Services	\$308,901	\$311,786
Operating Expenses and Equipment:		
General Expense	12,978	12,713
Printing	2,388	1,300
Communications	4,254	4,239
Postage	4,095	3,708
Insurance	13	11
Travel—In-State	4,262	3,058
Travel—Out-of-State	2,939	2,784
Training	431	228
Facilities Operations	27,164	30,113
Utilities	102	152
Consulting & Professional Services:		
Interdepartmental	9,743	9,506
External	11,439	9,361
Consolidated Data Center	10,000	10,222
Data Processing	3,885	4,603
Central Administrative Services	4,913	4,437
Equipment	482	533
Other Items of Expense	180	92
Totals, Operating Expenses and Equipment	\$99,268	\$97,060
Totals, Expenditures	\$408,169	\$408,846
Reimbursements	-121,318	-125,801
Special Funds	-55,571	-53,331
Federal Funds	-174	-127
Net Expenditures (General Fund)	\$231,106	\$229,587

Administration

**TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,
BY FISCAL YEAR, 1999-00 TO 2009-10
(In thousands of dollars)**

Revenue source 1	2009-10 2	2008-09 3	2007-08 4	2006-07 5	2005-06 6
Local taxes on state-assessed properties ^a	\$838,728	\$830,536	\$785,570	\$740,861	\$733,150
Private car taxes	5,816	6,045	6,110	6,703	6,950
Fuel taxes and fees:					
Motor vehicle fuel taxes: ^b					
Gasoline tax	2,668,891	2,678,003	2,804,134	2,845,623	2,871,962
Jet fuel tax	2,252	2,492	3,065	3,042	3,118
Subtotals	2,671,143	2,680,495	2,807,199	2,848,664	2,875,079
Diesel and use fuel taxes ^c	494,268	520,060	587,994	574,608	550,466
Fees	3,386	3,266	1,401	266	341
Subtotals	497,654	523,326	589,395	574,874	550,806
Fuel totals	3,168,797	3,203,821	3,396,594	3,423,538	3,425,886
Sales and use taxes and fees: ^d					
State taxes ^e	27,672,958	25,273,188	27,771,845	28,396,242	27,936,047
State disaster relief tax ^f	—	—	—	—	—
Local revenue fund state sales tax	2,348,068	2,439,721	2,805,089	2,850,488	2,811,773
Public safety fund sales tax	2,348,068	2,439,721	2,805,089	2,850,488	2,811,773
Fiscal recovery fund sales tax ^g	1,161,938	1,239,366	1,401,776	1,406,048	1,395,801
City and county taxes ^h	3,510,763	3,734,285	4,228,650	4,264,888	4,199,969
County transportation tax	1,170,171	1,246,361	1,429,075	1,419,150	1,401,329
Special district taxes	3,953,322	3,551,907	3,974,548	3,918,005	3,743,610
Fees	532	385	405	482	431
Totals	42,165,819	39,924,935	44,416,478	45,105,793	44,300,734
Alcoholic beverage taxes: ^d					
Taxes on beer and wine	150,171	160,953	157,568	169,372	157,627
Taxes on distilled spirits	161,083	163,001	169,702	164,434	160,654
Totals	311,253	323,954	327,270	333,806	318,282
Cigarette and tobacco products taxes: ^d					
Cigarette tax	96,184	107,254	109,871	115,370	118,026
Cigarette and tobacco products surtax	293,769	315,344	327,734	335,893	334,713
Breast cancer research cigarette stamp tax	24,171	25,718	26,400	27,273	28,161
Children and families first cigarette stamp tax ⁱ	512,104	555,404	576,857	603,385	611,031
Cigarette and tobacco products licensing fee ^j	1,778	1,895	1,934	2,183	1,859
Totals	928,007	1,005,615	1,042,797	1,084,103	1,093,789
Insurance taxes	1,884,992	1,937,269	2,009,700	1,982,588	2,001,281
Electrical Energy Tax	53,300	57,049	57,040	56,357	51,638
Natural Gas Surcharge ^k	532,303	448,137	400,030	440,430	346,172
Emergency Telephone Users' Surcharge	90,349	107,795	103,748	112,154	130,911
Timber Yield Tax	2,967	6,872	12,831	15,301	16,145
Hazardous substances taxes and other environmental fees ^l	696,453	567,936	587,646	565,423	559,835
Grand totals	\$50,678,783	\$48,419,964	\$53,145,812	\$53,867,057	\$52,984,773

- a. Revenues shown represent those actually received during the indicated fiscal year. Local taxes extended on the state-assessed properties include ad valorem special assessments collected by city and county officials.
- b. Based on business done during the fiscal year, that is, tax on gasoline distributed. Includes tax, interest, and penalties; refunds have not been deducted.
- c. Effective July 1, 1995, diesel fuel is taxed under the Diesel Fuel Tax Law. Included are revenues collected under the International Fuel Tax Agreement (IFTA) implemented on January 1, 1996.
- d. Revenues received during the fiscal year from self-assessments and on tax deficiencies, interest and penalties assessed by the BOE, and fees collected for the issuance of permits or their reinstatement. Refund claims certified to the Controller by the BOE or credited against subsequent tax liabilities during the fiscal year are deducted.
- e. Effective July 15, 1991, the state sales tax rate was increased to 5 1/2 percent from 4 3/4 percent. Effective July 1, 1993, the state sales tax rate was lowered to 5 percent. Effective January 1, 2001, the state sales tax rate decreased to 4 3/4 percent from 5 percent. Effective January 1, 2002, the state sales tax rate was increased to 5 percent from 4 3/4 percent. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and will be in effect until June 30, 2011.
- f. This special 1/4 percent sales tax was in effect from December 1, 1989, through December 31, 1990, to provide relief for damage from the Loma Prieta earthquake.
- g. This special 1/4 percent tax became effective July 1, 2004.
- h. Effective July 1, 2004, this tax was lowered from 1 percent to 3/4 percent.
- i. This tax became effective January 1, 1999, to raise funds for early childhood development programs.
- j. This tax became effective January 1, 2004.
- k. This tax became effective January 1, 2001.
- l. Revenues were first received under these programs in 1981-82 for hazardous waste.
- r. Revised. The totals were revised to include insurance tax revenues that were formerly shown in a footnote.

NOTE: Large increases in revenues may be attributable to higher tax rates. Details on rate changes for the business taxes listed above are presented in the following pages of the appendix in the historical table for each tax program.

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**TABLE 2—SUMMARY OF REVENUES FROM TAXES ADMINISTERED BY THE STATE BOARD OF EQUALIZATION,
BY FISCAL YEAR, 1999-00 TO 2009-10—Concluded
(In thousands of dollars)**

Revenue source	2004-05	2003-04	2002-03	2001-02	2000-01	1999-00
7	8	9	10	11	12	13
Local taxes on state-assessed properties ^a	\$715,600	\$749,200	\$700,600	\$677,770	\$672,561	\$757,926
Private car taxes	6,577	6,637	6,416	6,379	6,339	6,740
Fuel taxes and fees:						
Motor vehicle fuel taxes: ^b						
Gasoline tax	2,862,296	2,868,133	2,825,923	2,771,406	2,700,248	2,623,631
Jet fuel tax	2,569	2,189	2,429	2,447	2,726	2,536
Subtotals	2,864,865	2,870,322	2,828,352	2,773,853	2,702,975	2,626,167
Diesel and use fuel taxes ^c	531,700	500,880	474,495	467,981	487,515	451,928
Fees	363	353	504	314	270	277
Subtotals	532,063	501,233	474,999	468,295	487,785	452,205
Fuel totals	3,396,928	3,371,555	3,303,350	3,242,148	3,190,759	3,078,372
Sales and use taxes and fees: ^d						
State taxes ^e	26,180,129	24,064,797	22,620,217	21,588,029	22,062,150	21,327,122
State disaster relief tax ^f	—	—	—	—	1	2
Local revenue fund state sales tax	2,635,571	2,442,269	2,279,070	2,208,508	2,277,235	2,125,085
Public safety fund sales tax	2,635,803	2,442,040	2,279,066	2,208,509	2,277,235	2,125,102
Fiscal recovery fund sales tax ^g	1,187,425	—	—	—	—	—
City and county taxes ^h	4,053,961	4,822,579	4,527,774	4,423,236	4,558,083	4,195,761
County transportation tax	1,312,438	1,205,470	1,132,003	1,105,575	1,139,592	1,048,743
Special district taxes	3,469,334	3,081,100	2,900,754	2,855,851	3,043,550	2,783,553
Fees	425	365	341	399	534	826
Totals	41,475,086	38,058,620	35,739,227	34,390,107	35,358,377	33,606,195
Alcoholic beverage taxes: ^d						
Taxes on beer and wine	156,612	166,108	150,322	152,298	150,630	147,199
Taxes on distilled spirits	157,663	146,730	140,253	140,334	137,821	134,970
Totals	314,275	312,838	290,575	292,632	288,451	282,168
Cigarette and tobacco products taxes: ^d						
Cigarette tax	119,056	117,137	114,911	121,611	126,664	132,199
Cigarette and tobacco products surtax	330,887	321,125	322,764	332,998	350,172	373,193
Breast cancer research cigarette stamp tax	28,840	28,427	31,186	30,322	30,722	29,326
Children and families first cigarette stamp tax ⁱ	609,503	601,708	595,439	624,579	650,068	686,146
Cigarette and tobacco products licensing fee ^j	2,938	18,479	—	—	—	—
Totals	1,091,224	1,086,875	1,064,301	1,109,511	1,157,626	1,220,864
Insurance taxes	1,973,696	1,834,205	1,582,297	1,520,939	1,354,047	1,266,898
Electrical Energy Tax	64,427	58,173	46,086	44,853	47,931	47,772
Natural Gas Surcharge ^k	301,376	262,614	227,945	179,107	30,511	—
Emergency Telephone Users' Surcharge	128,463	136,124	131,239	125,381	121,640	106,007
Timber Yield Tax	14,267	14,503	12,535	15,099	25,575	24,600
Hazardous substances taxes and other environmental fees ^l	471,177	423,348	404,674	392,535	346,267	329,756
Grand totals	\$49,953,096	\$46,314,692 ^r	\$43,509,246 ^r	\$41,996,461 ^r	\$42,600,085 ^r	\$40,727,298 ^r

Administration

**TABLE 3A—SUMMARY OF TOTAL COSTS OF PERFORMING STATE BOARD OF EQUALIZATION FUNCTIONS,
2008-09 and 2009-10
(In thousands of dollars)**

Program	BOE Expenditures ^a		Non-BOE Expenditures ^b		Total Costs	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	1	2	3	4	5	6	7
County Assessment Standards	\$9,331	\$8,750	\$523	\$548	\$9,854	\$9,298
State-Assessed Property ^c	6,977	6,923	362	400	7,339	7,323
Timber Tax	1,784	1,808	—	—	1,784	1,808
Sales and Use Tax	318,640	322,463	18,315	17,797	336,955	340,260
Hazardous Substances Tax	4,330	4,216	—	—	4,330	4,216
Alcoholic Beverage Tax	2,044	1,781	183	156	2,227	1,937
Tire Recycling Fee	1,271	1,355	—	—	1,271	1,355
Cigarette and Tobacco Products Tax	17,383	18,054	508	493	17,891	18,547
Cigarette and Tobacco Products Licensing	9,564	8,292	87	77	9,651	8,369
Transportation Fund Tax ^d	22,603	20,864	—	—	22,603	20,864
NAFTA ^e	29	—	—	—	29	—
Occupational Lead Poisoning Prevention Fee	709	651	—	—	709	651
Integrated Waste Management	531	384	—	—	531	384
Underground Storage Tank Fee	3,174	3,030	—	—	3,174	3,030
Oil Spill Prevention	254	214	—	—	254	214
Energy Resources Surcharge	242	224	—	—	242	224
Annual Water Rights Fee	409	378	—	—	409	378
Childhood Lead Poisoning Prevention Fee	514	435	—	—	514	435
Marine Invasive Species Fee	352	387	—	—	352	387
Emergency Telephone Users Surcharge	684	1,330	—	—	684	1,330
E-Waste Recycling Fee	4,721	4,198	—	—	4,721	4,198
Insurance Tax	479	623	43	54	522	677
Natural Gas Surcharge	398	598	—	—	398	598
Appeals from Other Governmental Programs	1,721	1,869	90	97	1,811	1,966
Administration and Support:						
Distributed to Other Programs ^f	(41,591)	(34,495)	—	—	(41,591)	(34,495)
Non-BOE Programs (Reimbursable)	25	19	—	—	25	19
Totals	\$408,169	\$408,846	\$20,111	\$19,622	\$428,280	\$428,468
Reimbursements	-121,318	-125,801	—	—	-121,318	-125,801
Special Funds	-55,571	-53,331	—	—	-55,571	-53,331
Federal Funds ^e	-174	-127	—	—	-174	-127
Net Totals, Programs	\$231,106	\$229,587	\$20,111	\$19,622	\$251,217	\$249,209

- a. Format conforms to Program Budget presentation.
b. Includes a portion of the cost of operating central agencies that perform services for the BOE; such as offices of the Attorney General, the State Controller, and the State Personnel Board.
c. Includes the cost of assessing and collecting the private railroad car tax.
d. Includes Motor Vehicle Fuel Tax and Diesel and Use Fuel Tax programs. Does not include the cost of administering gasoline tax refunds or collecting delinquent gasoline taxes which are functions of the Controller.
e. North American Free Trade Agreement. This program went into effect October 1, 2005, and is funded with federal monies.
f. These administrative costs are already allocated to the above tax programs.

**TABLE 3B—REVENUES AND RATIOS OF STATE BOARD OF EQUALIZATION EXPENDITURES AND
TOTAL COSTS TO REVENUES FROM ASSESSMENTS MADE BY THE BOE, 2008-09 and 2009-10**

Tax ^a	Revenues (In thousands)		Ratio of BOE expenditures to revenues (In percent)		Ratio of total costs to revenues (In percent)	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	1	2	3	4	5	6	7
Taxes on state-assessed property	\$836,581	\$844,544	.83	.82	.88	.87
Timber tax	6,872	2,967	25.96	60.95	25.96	60.95
Sales and use tax	39,924,935	42,165,819	.80	.76	.84	.81
Alcoholic beverage tax	323,954	311,253	.63	.57	.69	.62
Cigarette tax	1,005,615	928,007	2.68	2.84	2.74	2.90
Motor vehicle fuel taxes ^b	3,203,821	3,168,797	.71	.66	.71	.66
Insurance tax	1,937,269	1,884,992	.02	.03	.03	.04
Energy resources surcharge	57,049	53,300	.42	.42	.42	.42
Natural gas surcharge	448,137	532,303	.09	.11	.09	.11
Emergency telephone users' surcharge	107,795	90,349	.63	1.47	.63	1.47
Hazardous substance taxes and other environmental fees	567,936	696,453	2.86	2.19	2.86	2.19
Totals and ratios	\$48,419,964	\$50,678,783	.82	.79	.86	.82

- a. Format conforms to Program Budget presentation.
b. Gasoline tax refunds have not been deducted from collections and the cost of making them is not included in expenditures.

Property Taxes

TABLE 4—SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES^a, AND AVERAGE TAX RATES, 2000-01 to 2010-11
(Assessed values in thousands of dollars)

Assessment agency and type of property	2010-11	2009-10	2008-09	2007-08	2006-07
1	2	3	4	5	6
County assessors:					
Land	1,890,854,565	1,926,162,716	1,989,451,240	1,884,852,899	1,695,259,252
Improvements	2,366,714,243	2,397,817,681	2,432,602,477	2,336,680,923	2,150,803,238
Totals	4,257,568,808	4,323,980,397	4,422,053,718	4,221,533,822	3,846,062,491
Tangible personal property	174,433,686	185,217,751	180,481,417	170,474,308	159,426,488
Gross tangible property totals ..	4,432,002,494	4,509,198,148	4,602,535,135	4,392,008,130	4,005,488,979
Exemptions:					
Homeowners' exemption	38,576,891	38,704,140	38,671,384	38,483,821	38,235,070
All other exemptions ^b	140,265,290	136,363,774	123,041,362	112,946,918	101,881,424
Net tangible property totals:^c					
Net of "all other exemptions" ^{nb} ...	4,291,737,204	4,372,834,374	4,479,493,773	4,279,061,212	3,903,607,555
Net of all exemptions	4,253,160,312	4,334,130,234	4,440,822,389	4,240,577,391	3,865,372,484
State Board of Equalization:					
Land	11,329,641	10,892,274	10,492,234	9,815,659	9,392,890
Improvements	55,683,139	53,380,713	50,851,014	47,115,135	44,604,935
Totals	67,012,780	64,272,986	61,343,248	56,930,794	53,997,825
Tangible personal property	11,998,784	11,836,598	14,366,494	14,745,311	13,598,962
Gross tangible property totals ..	79,011,564	76,109,584	75,709,742	71,676,105	67,596,787
Totals all property:					
Land	1,902,184,206	1,937,054,990	1,999,943,474	1,894,668,558	1,704,652,142
Improvements	2,422,397,382	2,451,198,393	2,483,453,491	2,383,796,058	2,195,408,174
Totals	4,324,581,588	4,388,253,383	4,483,396,965	4,278,464,616	3,900,060,316
Tangible personal property	186,432,470	197,054,348	194,847,911	185,219,619	173,025,450
Gross tangible property totals ..	4,511,014,058	4,585,307,731	4,678,244,877	4,463,684,235	4,073,085,766
Net tangible property totals:^c					
Net of "all other exemptions" ^{nb} ...	4,370,748,767	4,448,943,958	4,555,203,515	4,350,737,317	3,971,204,341
Net of all exemptions	4,332,171,876	4,410,239,818	4,516,532,131	4,312,253,496	3,932,969,271
Property tax levies^d					
(in thousands)	-	\$49,184,264	\$49,840,470	\$47,211,171	\$43,155,793
Statewide average tax rates					
(per \$100 assessed valuation) ...	-	\$1.119	\$1.108	\$1.098	\$1.099
Property tax relief^e					
(in thousands)	-	\$438,724	\$480,312	\$669,098	\$666,462

- a. Excludes assessments of railroad cars for application of the state's private railroad car tax (see Tables 17A and 17B) or assessments of motor vehicles for application of the "vehicle license fee", an ad valorem excise tax administered by the Department of Motor Vehicles and exacted from owners of motor vehicles in lieu of general property tax.
- b. "All other exemptions" include those for veterans, churches, religious properties, colleges, schools below college grade, hospitals, and charitable properties.
- c. Tax rates are set on assessed values which include the homeowners' exemption and exclude "all other exemptions" from the gross. Taxes are actually levied on values "net of all exemptions" and the state reimburses local governments for all of the tax loss attributable to the homeowners' exemption.
- d. Property tax relief payments by the state to local governments, sometimes viewed as state payments of property taxes, are excluded.
- e. Includes state payments to local governments for all reimbursable exemptions, plus senior citizens' tax assistance. During 2009-10 the state allocated the following amounts to local governments to cover these: homeowners', \$438,724,000; open-space lands and senior citizens' tax assistance, none.

NOTE: Detail may not compute to total due to rounding.

Property Taxes

TABLE 4—SUMMARY OF ASSESSED VALUES OF PROPERTY SUBJECT TO LOCAL GENERAL PROPERTY TAXES^a, AND AVERAGE TAX RATES, 2000-01 to 2010-11—Concluded
(Assessed values in thousands of dollars)

Assessment agency and type of property	2005-06	2004-05	2003-04	2002-03	2001-02	2000-01
7	8	9	10	11	12	13
County assessors:						
Land	1,473,747,592	1,294,831,041	1,170,557,558	1,072,387,815	994,710,115	904,036,296
Improvements	1,944,025,544	1,770,270,168	1,643,502,847	1,535,859,502	1,424,744,043	1,310,981,926
Totals	3,417,773,137	3,065,101,209	2,814,060,406	2,608,247,318	2,419,454,158	2,215,018,222
Tangible personal property	149,220,783	148,213,236	152,467,569	153,773,507	153,380,168	140,194,246
Gross tangible property totals ..	3,566,993,920	3,213,314,445	2,966,527,975	2,762,020,825	2,572,834,326	2,355,212,467
Exemptions:						
Homeowners' exemption	38,163,819	37,957,506	37,660,115	37,115,584	36,763,845	36,396,322
All other exemptions ^b	91,747,391	85,279,440	77,943,192	71,193,917	66,021,611	62,874,950
Net tangible property totals: ^c						
Net of "all other exemptions" ^{nb} ...	3,475,246,528	3,128,035,004	2,888,584,783	2,690,826,907	2,506,812,715	2,292,337,518
Net of all exemptions	3,437,082,710	3,090,077,499	2,850,924,668	2,653,711,323	2,470,048,870	2,255,941,196
State Board of Equalization:						
Land	9,439,396	9,474,174	9,166,568	7,841,377	7,881,535	7,818,605
Improvements	43,155,483	42,056,755	47,369,188	41,617,933	40,382,738	39,937,981
Totals	52,594,879	51,530,928	56,535,756	49,459,310	48,264,273	47,756,586
Tangible personal property	14,359,500	14,060,894	12,709,778	15,714,876	15,078,694	15,276,298
Gross tangible property totals ..	66,954,379	65,591,822	69,245,534	65,174,186	63,342,967	63,032,884
Totals all property:						
Land	1,483,186,988	1,304,305,215	1,179,724,126	1,080,229,192	1,002,591,651	911,854,901
Improvements	1,987,181,028	1,812,326,923	1,690,872,036	1,577,477,435	1,465,126,781	1,350,919,907
Totals	3,470,368,016	3,116,632,137	2,870,596,161	2,657,706,627	2,467,718,431	2,262,774,807
Tangible personal property	163,580,283	162,274,130	165,177,347	169,488,383	168,458,862	155,470,544
Gross tangible property totals ..	3,633,948,299	3,278,906,267	3,035,773,509	2,827,195,010	2,636,177,293	2,418,245,351
Net tangible property totals: ^c						
Net of "all other exemptions" ^{nb} ...	3,542,200,908	3,193,626,826	2,957,830,317	2,756,001,093	2,570,155,682	2,355,370,401
Net of all exemptions	3,504,037,089	3,155,669,321	2,920,170,202	2,718,885,509	2,533,391,837	2,318,974,080
Property tax levies ^d (in thousands)	\$38,340,880	\$34,520,776	\$31,812,084	\$29,351,266	\$27,163,304	\$24,767,141
Statewide average tax rates (per \$100 assessed valuation) ...	\$1.098	\$1.095	\$1.091	\$1.082	\$1.075	\$1.070
Property tax relief ^e (in thousands)	\$668,445	\$665,409	\$657,689	\$649,333	\$633,894	\$760,815

Property Taxes

TABLE 5—ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION^a, BY CLASS OF PROPERTY AND BY COUNTY, 2010-11
(In thousands of dollars)

County	Land	Improvements	Personal Property ^b	Exemptions	Net total	Percent change year to year
1	2	3	4	5	6	7
Alameda	\$61,370,608	\$131,065,693	\$9,888,143	\$5,796,635	\$196,527,809	-1.6
Alpine	263,823	456,005	11,827	692	730,963	-8.3
Amador	1,683,421	2,930,819	180,463	127,098	4,667,606	-3.6
Butte	6,522,739	12,115,320	1,091,429	763,215	18,966,273	-1.7
Calaveras	1,977,642	4,150,720	131,030	90,865	6,168,527	-11.9
Colusa	1,048,739	1,549,831	235,663	39,675	2,794,557	0.8
Contra Costa	58,265,524	86,995,996	3,519,802	4,497,276	144,284,046	-3.0
Del Norte	711,179	1,068,380	91,182	98,658	1,772,083	-0.4
El Dorado	8,365,085	17,402,713	705,822	477,224	25,996,396	-6.2
Fresno	17,325,325	42,335,037	3,855,232	2,385,447	61,130,147	-0.8
Glenn	1,057,256	1,376,124	248,396	41,599	2,640,178	-1.8
Humboldt	4,214,284	6,945,298	614,414	472,009	11,301,987	0.7
Imperial	3,806,975	6,308,213	959,643	349,971	10,724,861	-1.8
Inyo	2,664,463	1,391,335	117,479	70,452	4,102,824	-3.8
Kern	34,407,500	46,914,893	3,275,032	1,809,903	82,787,523	4.6
Kings	2,701,376	6,078,433	650,784	348,489	9,082,104	1.8
Lake	2,682,605	4,284,678	188,899	216,187	6,939,995	-1.4
Lassen	811,184	1,390,580	135,940	64,669	2,273,035	-2.6
Los Angeles	548,954,286	508,272,413	45,214,291	38,775,414	1,063,665,576	-1.8
Madera	3,566,121	6,912,618	656,886	468,361	10,667,264	-6.9
Marin	26,930,924	29,837,047	940,752	1,464,341	56,244,381	-1.4
Mariposa	844,736	1,226,065	62,624	23,976	2,109,450	-2.1
Mendocino	4,486,529	5,689,550	348,906	259,745	10,265,240	-1.0
Merced	4,271,639	11,887,383	990,632	553,224	16,596,431	-4.6
Modoc	455,217	508,454	103,208	19,194	1,047,686	0.6
Mono	2,064,383	3,483,003	101,471	38,290	5,610,567	-6.6
Monterey	22,812,721	26,464,863	1,611,911	1,770,929	49,118,566	-4.1
Napa	10,951,929	15,953,777	1,266,035	793,033	27,378,708	-
Nevada	5,297,652	10,529,305	369,394	324,155	15,872,196	-7.2
Orange	226,676,143	186,317,797	17,709,466	9,443,318	421,260,088	-0.5
Placer	17,851,460	36,857,936	1,689,659	1,818,085	54,580,970	-6.0
Plumas	1,374,619	2,569,339	94,334	54,121	3,984,171	-7.4
Riverside	66,213,297	140,461,937	5,624,992	4,363,166	207,937,059	-4.4
Sacramento	37,438,151	88,057,497	4,806,587	4,635,850	125,666,385	-1.8
San Benito	2,368,089	3,296,323	299,716	77,459	5,886,669	-5.0
San Bernardino	50,299,312	116,696,114	6,858,367	5,505,415	168,348,377	-4.3
San Diego	173,642,233	214,396,133	16,217,320	11,817,805	392,437,880	-1.4
San Francisco	74,175,317	85,297,360	3,897,605	4,848,765	158,521,517	4.3
San Joaquin	15,723,592	38,155,111	3,711,204	2,087,783	55,502,124	-3.8
San Luis Obispo	18,678,217	23,115,818	1,164,137	585,352	42,372,820	-0.9
San Mateo	64,765,140	75,496,527	6,768,071	3,587,562	143,442,175	-1.4
Santa Barbara	30,072,265	31,906,523	2,396,446	2,325,472	62,049,761	0.4
Santa Clara	139,663,827	154,771,542	20,417,460	14,800,087	300,052,743	-2.4
Santa Cruz	17,562,988	16,088,100	779,794	938,067	33,492,815	-0.6
Shasta	4,704,519	10,540,685	918,666	545,608	15,618,261	-4.8
Sierra	257,398	304,637	17,540	6,735	572,839	-3.8
Siskiyou	1,460,409	2,889,210	272,363	168,690	4,453,292	-0.6
Solano	10,685,326	29,071,397	3,062,154	2,219,932	40,598,946	-3.8
Sonoma	25,890,752	41,011,276	2,467,315	1,863,055	67,506,288	-2.2
Stanislaus	10,348,864	24,997,745	2,000,998	1,788,700	35,558,908	-4.7
Sutter	2,662,419	5,230,396	533,564	208,119	8,218,260	-4.6
Tehama	1,506,429	3,109,538	223,264	130,641	4,708,590	-4.6
Trinity	539,167	694,304	32,981	22,906	1,243,546	1.1
Tulare	7,640,885	19,504,864	1,609,177	667,422	28,087,504	0.3
Tuolumne	2,158,157	4,195,218	263,826	190,717	6,426,484	-4.7
Ventura	48,958,200	55,056,356	3,676,240	2,322,857	105,367,939	-0.3
Yolo	6,783,820	13,542,115	1,025,203	819,397	20,531,741	-2.0
Yuba	1,567,347	3,241,037	326,731	281,479	4,853,637	-4.2
Totals	\$1,902,184,206	\$2,422,397,382	\$186,432,470	\$140,265,290	\$4,370,748,767	-1.8

a. The value of the homeowners' exemption, \$38,576,891,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.
b. Excludes railroad cars operated by private railroad car companies, which were assessed at \$564,386,000 and are subject to exclusive state taxation.

NOTE: Detail may not compute to total due to rounding.

Property Taxes

TABLE 6—ASSESSED VALUE OF STATE-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, BY CLASS OF PROPERTY AND BY COUNTY, 2010-11
(In thousands of dollars)

County 1	Land 2	Improvements 3	Personal property ^a 4	Total 5	Percent change year to year 6
Alameda	\$374,233	\$1,626,258	\$638,924	\$2,639,414	1.9
Alpine	5,151	14,197	2,171	21,519	-3.0
Amador	11,062	168,615	14,275	193,953	1.4
Butte	33,985	547,021	154,795	735,802	5.0
Calaveras	6,040	97,862	8,223	112,125	-4.0
Colusa	22,987	325,879	17,502	366,368	39.4
Contra Costa	440,201	2,648,946	348,819	3,437,967	14.5
Del Norte	2,258	30,050	7,384	39,692	-2.6
El Dorado	19,903	237,066	40,024	296,993	-0.3
Fresno	180,421	2,727,367	217,368	3,125,156	6.2
Glenn	5,103	95,790	9,139	110,032	1.7
Humboldt	10,239	260,353	28,550	299,142	13.3
Imperial	24,336	224,990	36,783	286,109	0.4
Inyo	12,780	70,568	6,331	89,680	1.0
Kern	170,936	3,100,928	189,821	3,461,684	-0.2
Kings	14,441	331,772	16,225	362,438	-0.5
Lake	24,425	93,123	6,469	124,017	2.4
Lassen	18,744	108,170	36,315	163,228	7.4
Los Angeles	3,518,628	6,817,146	2,589,130	12,924,904	2.2
Madera	43,988	322,630	19,905	386,523	4.0
Marin	51,951	304,170	62,117	418,237	9.2
Mariposa	7,525	63,275	3,071	73,870	-3.3
Mendocino	17,880	193,564	17,482	228,926	5.4
Merced	25,191	400,155	38,297	463,643	—
Modoc	13,361	124,806	28,464	166,630	3.1
Mono	17,858	56,185	7,145	81,189	4.2
Monterey	130,795	1,083,380	83,860	1,298,035	0.8
Napa	22,379	193,540	26,285	242,204	-1.2
Nevada	38,346	207,796	18,548	264,690	-2.0
Orange	1,272,436	2,449,445	951,977	4,673,858	-1.5
Placer	121,365	666,868	195,117	983,350	2.8
Plumas	55,077	353,481	17,186	425,744	0.9
Riverside	277,973	3,381,101	435,891	4,094,965	2.2
Sacramento	166,465	903,975	462,244	1,532,684	-2.2
San Benito	3,518	96,517	9,059	109,094	0.5
San Bernardino	726,556	3,911,641	853,066	5,491,263	2.8
San Diego	760,361	7,265,042	1,760,592	9,785,994	13.2
San Francisco	378,145	1,599,880	416,534	2,394,559	14.0
San Joaquin	242,256	1,100,709	236,143	1,579,108	-2.5
San Luis Obispo	156,853	2,506,395	192,677	2,855,925	1.9
San Mateo	354,522	860,159	182,331	1,397,011	0.2
Santa Barbara	165,753	472,186	108,178	746,117	3.8
Santa Clara	647,473	2,267,629	663,530	3,578,632	0.3
Santa Cruz	40,018	216,376	47,326	303,720	-0.2
Shasta	67,574	633,787	64,802	766,163	-0.4
Sierra	7,672	34,378	3,711	45,761	7.9
Siskiyou	41,772	193,873	45,912	281,557	-2.0
Solano	63,351	726,308	105,421	895,080	3.6
Sonoma	51,813	593,653	88,478	733,944	0.7
Stanislaus	53,121	282,585	66,308	402,014	-3.7
Sutter	19,223	375,225	27,304	421,752	-4.1
Tehama	11,018	184,432	14,282	209,732	0.4
Trinity	1,550	22,251	3,351	27,152	5.1
Tulare	38,762	596,008	52,862	687,632	3.2
Tuolumne	7,250	108,311	12,872	128,433	1.7
Ventura	275,805	858,366	213,775	1,347,946	3.9
Yolo	39,595	346,232	61,417	447,243	-5.7
Yuba	17,216	200,727	33,015	250,959	2.5
Totals	\$11,329,641	\$55,683,139	\$11,998,784	\$79,011,564	3.8

a. Excludes railroad cars operated by private railroad car companies, which were assessed at \$564,386,000 and are subject to exclusive state taxation.

NOTE: Detail may not compute to total due to rounding.

Property Taxes

TABLE 7—ASSESSED VALUE OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES, INCLUSIVE OF THE HOMEOWNERS' EXEMPTION^a, BY CLASS OF PROPERTY AND BY COUNTY, 2010-11
(In thousands of dollars)

County	Land	Improvements	Personal Property	Exemptions	Net total	Percent change year to year
1	2	3	4	5	6	7
Alameda	\$60,996,375	\$129,439,435	\$9,249,219	\$5,796,635	\$193,888,394	-1.6
Alpine	258,672	441,808	9,656	692	709,444	-8.5
Amador	1,672,359	2,762,204	166,188	127,098	4,473,653	-3.8
Butte	6,488,753	11,568,299	936,634	763,215	18,230,472	-1.9
Calaveras	1,971,602	4,052,858	122,807	90,865	6,056,401	-12.1
Colusa	1,025,752	1,223,951	218,161	39,675	2,428,189	-3.3
Contra Costa	57,825,322	84,347,050	3,170,983	4,497,276	140,846,079	-3.4
Del Norte	708,921	1,038,331	83,798	98,658	1,732,391	-0.4
El Dorado	8,345,182	17,165,648	665,798	477,224	25,699,403	-6.2
Fresno	17,144,904	39,607,670	3,637,864	2,385,447	58,004,991	-1.1
Glenn	1,052,154	1,280,334	239,257	41,599	2,530,146	-2.0
Humboldt	4,204,046	6,684,945	585,864	472,009	11,002,845	0.4
Imperial	3,782,639	6,083,223	922,860	349,971	10,438,752	-1.8
Inyo	2,651,682	1,320,766	111,147	70,452	4,013,144	-3.9
Kern	34,236,564	43,813,966	3,085,212	1,809,903	79,325,838	4.9
Kings	2,686,935	5,746,661	634,559	348,489	8,719,666	1.9
Lake	2,658,180	4,191,555	182,430	216,187	6,815,978	-1.5
Lassen	792,441	1,282,411	99,625	64,669	2,109,807	-3.3
Los Angeles	545,435,658	501,455,267	42,625,160	38,775,414	1,050,740,672	-1.9
Madera	3,522,133	6,589,988	636,980	468,361	10,280,741	-7.3
Marin	26,878,973	29,532,877	878,635	1,464,341	55,826,143	-1.5
Mariposa	837,212	1,162,790	59,554	23,976	2,035,579	-2.0
Mendocino	4,468,648	5,495,985	331,424	259,745	10,036,313	-1.1
Merced	4,246,449	11,487,228	952,335	553,224	16,132,788	-4.7
Modoc	441,857	383,648	74,744	19,194	881,056	0.2
Mono	2,046,525	3,426,818	94,325	38,290	5,529,378	-6.8
Monterey	22,681,926	25,381,483	1,528,051	1,770,929	47,820,531	-4.2
Napa	10,929,550	15,760,237	1,239,750	793,033	27,136,504	0.1
Nevada	5,259,306	10,321,508	350,847	324,155	15,607,506	-7.2
Orange	225,403,707	183,868,352	16,757,489	9,443,318	416,586,230	-0.5
Placer	17,730,095	36,191,068	1,494,542	1,818,085	53,597,621	-6.2
Plumas	1,319,542	2,215,858	77,148	54,121	3,558,427	-8.3
Riverside	65,935,324	137,080,836	5,189,101	4,363,166	203,842,094	-4.5
Sacramento	37,271,686	87,153,522	4,344,342	4,635,850	124,133,701	-1.8
San Benito	2,364,570	3,199,806	290,657	77,459	5,777,574	-5.1
San Bernardino	49,572,756	112,784,474	6,005,301	5,505,415	162,857,115	-4.5
San Diego	172,881,872	207,131,091	14,456,728	11,817,805	382,651,886	-1.7
San Francisco	73,797,172	83,697,480	3,481,071	4,848,765	156,126,958	4.2
San Joaquin	15,481,337	37,054,402	3,475,061	2,087,783	53,923,016	-3.8
San Luis Obispo	18,521,364	20,609,423	971,460	585,352	39,516,894	-1.1
San Mateo	64,410,618	74,636,368	6,585,740	3,587,562	142,045,164	-1.5
Santa Barbara	29,906,511	31,434,337	2,288,267	2,325,472	61,303,644	0.4
Santa Clara	139,016,354	152,503,913	19,753,930	14,800,087	296,474,111	-2.4
Santa Cruz	17,522,970	15,871,724	732,469	938,067	33,189,095	-0.6
Shasta	4,636,945	9,906,897	853,863	545,608	14,852,097	-5.0
Sierra	249,726	270,259	13,829	6,735	527,079	-4.7
Siskiyou	1,418,637	2,695,337	226,451	168,690	4,171,734	-0.5
Solano	10,621,975	28,345,089	2,956,733	2,219,932	39,703,866	-3.9
Sonoma	25,838,939	40,417,623	2,378,837	1,863,055	66,772,344	-2.2
Stanislaus	10,295,743	24,715,161	1,934,690	1,788,700	35,156,894	-4.7
Sutter	2,643,196	4,855,171	506,260	208,119	7,796,508	-4.6
Tehama	1,495,411	2,925,106	208,982	130,641	4,498,858	-4.8
Trinity	537,617	672,053	29,630	22,906	1,216,394	1.0
Tulare	7,602,122	18,908,857	1,556,315	667,422	27,399,872	0.2
Tuolumne	2,150,907	4,086,907	250,955	190,717	6,298,051	-4.9
Ventura	48,682,395	54,197,990	3,462,465	2,322,857	104,019,993	-0.3
Yolo	6,744,226	13,195,884	963,786	819,397	20,084,498	-1.9
Yuba	1,550,131	3,040,310	293,715	281,479	4,602,677	-4.6
Totals	\$1,890,854,565	\$2,366,714,243	\$174,433,686	\$140,265,290	\$4,291,737,204	-1.9

a. The value of the homeowners' exemption, \$38,576,891,000, has been included in the valuations by type of property and excluded from exemptions because tax rates are set on assessed values which include it.

NOTE: Detail may not compute to total due to rounding.

Property Taxes

**TABLE 8—NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS',
COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2010-11**
(Assessed values in thousands of dollars)

County	Number of Veterans' exemptions ^a	Exempt value			
		Veterans ^a	College	Church	Religious
1	2	3	4	5	6
Alameda	643	\$62,445	\$532,331	\$202,036	\$357,912
Alpine ^b	1	94	—	22	—
Amador	66	7,548	—	276	10,737
Butte	520	53,457	—	1,557	119,352
Calaveras	103	11,360	—	618	20,849
Colusa	21	2,179	—	386	7,018
Contra Costa ^b	922	95,227	190,074	15,829	618,212
Del Norte	135	12,168	—	—	15,421
El Dorado	306	34,288	39	931	96,643
Fresno	717	70,970	22,600	44,531	406,397
Glenn	32	3,064	—	269	14,326
Humboldt	303	32,032	—	3,170	49,899
Imperial	79	7,238	—	6,340	69,133
Inyo ^b	12	999	—	1,067	12,806
Kern	582	55,872	—	63,432	421,010
Kings	216	21,681	—	6,573	50,354
Lake ^b	241	24,928	—	302	22,149
Lassen	55	5,704	—	—	14,735
Los Angeles	1,930	201,260	4,822,059	840,401	3,276,743
Madera	166	17,298	—	116	59,054
Marin ^b	191	18,192	99,643	40,529	64,141
Mariposa	73	7,625	—	847	9,100
Mendocino	229	24,008	2,297	2	24,636
Merced	316	28,940	—	33,186	76,895
Modoc	37	3,517	—	250	4,284
Mono	1	85	—	480	6,622
Monterey ^b	896	82,626	49,371	3,501	149,072
Napa	140	14,658	90,524	1,472	76,513
Nevada	257	28,003	—	1,481	24,637
Orange	1,212	122,648	694,848	79,810	1,427,801
Placer	477	55,124	80,045	20,650	267,460
Plumas	66	6,504	3,533	3,241	13,411
Riverside	2,268	242,689	166,372	13,463	780,148
Sacramento	2,003	196,346	38,543	70,999	628,352
San Benito	55	5,980	—	4,141	21,504
San Bernardino	1,658	163,894	214,376	129,697	746,200
San Diego	4,225	433,404	1,027,771	55,122	1,185,740
San Francisco	140	13,057	528,739	77,022	238,351
San Joaquin	531	55,617	268,838	237,384	111,158
San Luis Obispo	284	32,662	1,040	4,798	124,713
San Mateo	259	27,198	486,554	8,508	211,154
Santa Barbara	339	35,867	57,298	105,442	50,174
Santa Clara	673	67,882	5,634,332	70,083	759,714
Santa Cruz	224	24,012	11,782	17,100	55,962
Shasta	786	82,755	32,939	4,681	114,142
Sierra ^b	6	546	—	—	1,794
Siskiyou	117	11,293	—	250	27,830
Solano	1,430	117,842	14,512	19,775	159,454
Sonoma	459	49,300	—	13,769	123,935
Stanislaus	581	57,454	—	9,696	334,758
Sutter	207	21,461	83	621	58,169
Tehama	193	19,842	—	357	24,871
Trinity	56	5,941	—	2,252	5,758
Tulare	409	37,953	—	19,070	241,899
Tuolumne	168	18,254	—	4,469	29,300
Ventura	638	67,530	152,146	112,344	328,603
Yolo	143	14,870	—	6,445	91,776
Yuba	199	18,975	11	3,953	22,821
Totals	28,996	\$2,934,366	\$15,222,699	\$2,364,745	\$14,265,601

a. Disabled veterans included in these figures numbered 28,980 with an exempt value of \$2,934,317,000. Comparable figures for 2009-10 were 27,873 and \$2,839,694,000.

b. Does not exempt property having low full value. Under Section 155.20 of the Revenue and Taxation Code, counties are permitted to exempt property having low full value. The statute allows the exemption where the tax proceeds are less than the costs of administration, up to a full value of less than \$10,000, or \$50,000 in the case of a possessory interest, for a temporary and transitory use, in certain publicly owned facilities. Twenty-three counties exempted the following amounts on the 2010 rolls: Amador, \$1,135,000; Butte, \$4,000; Calaveras, \$2,070,000; Colusa, \$194,000; Fresno, \$3,591,000; Humboldt, \$1,956,000; Mariposa, \$175,000; Mendocino, \$679,000; Merced, \$579,000; Mono, \$610,000; Napa, \$173,000; Plumas, \$1,678,000; San Benito, \$1,010,000; San Luis Obispo, \$40,846,000; Santa Cruz, \$5,064,000; Shasta, \$1,835,000; Siskiyou, \$1,020,000; Sonoma, \$8,010,000; Stanislaus, \$2,577,000; Sutter, \$2,856,000; Tehama, \$323,000; Yolo, \$3,275,000 and Yuba, \$94,000. An additional 28 counties have adopted ordinances and exempt low value properties by assigning them a taxable value of zero.

Property Taxes

TABLE 8—NUMBER OF VETERANS' EXEMPTIONS AND EXEMPT VALUE OF VETERANS', COLLEGE, CHURCH, RELIGIOUS, AND WELFARE EXEMPTIONS, 2010-11—Concluded
(Assessed values in thousands of dollars)

County	Exempt value					Total exempt value as percent of tax base ^f
	Welfare			All other ^d	Total ^e	
	Schools below college grade	Hospitals	Other charitable properties ^c			
7	8	9	10	11	12	13
Alameda	—	\$1,230,598	\$3,155,123	\$256,559	\$5,797,004	2.9
Alpine	\$29	—	547	—	692	.1
Amador	—	67,616	36,661	4,261	127,098	2.6
Butte	—	262,852	305,439	20,558	763,215	4.0
Calaveras	—	27,726	27,144	3,169	90,865	1.3
Colusa	1,471	12,324	16,008	288	39,675	1.4
Contra Costa	168,451	1,873,613	1,451,475	93,221	4,506,101	3.0
Del Norte	265	39,448	30,106	1,249	98,658	5.5
El Dorado	709	136,138	204,261	4,214	477,224	1.7
Fresno	45,248	988,077	299,876	507,749	2,385,447	3.9
Glenn	—	—	23,722	219	41,599	1.5
Humboldt	5,447	164,919	196,484	20,127	472,078	4.2
Imperial	895	—	266,365	—	349,971	3.2
Inyo	2,048	—	8,106	45,466	70,492	1.7
Kern	61,219	488,658	705,240	14,472	1,809,903	2.3
Kings	9,453	131,895	125,784	2,749	348,489	3.9
Lake	1,964	83,519	66,666	—	199,528	2.8
Lassen	221	21,129	22,938	436	65,164	2.8
Los Angeles	1,017,696	7,020,133	21,508,813	60,577	38,747,682	3.6
Madera	3,243	311,250	75,396	2,003	468,361	4.1
Marin	165,998	236,557	827,555	11,725	1,464,341	2.6
Mariposa	—	—	5,801	603	23,976	1.1
Mendocino	10	51,792	152,836	5,139	260,720	2.5
Merced	6,355	269,175	135,150	3,522	553,224	3.2
Modoc	11,086	—	—	57	19,194	1.8
Mono	—	—	30,414	690	38,290	.6
Monterey	2,253	368,638	1,106,514	8,954	1,770,929	3.5
Napa	41,060	216,523	342,272	10,011	793,033	2.9
Nevada	5,894	63,603	195,153	5,492	324,263	1.9
Orange	428,854	2,503,935	3,935,744	248,926	9,442,567	2.2
Placer	6,442	866,315	491,714	30,335	1,818,085	3.1
Plumas	—	—	24,938	2,494	54,121	1.3
Riverside	98,057	823,446	2,159,213	79,778	4,363,166	2.0
Sacramento	139,006	1,010,636	2,369,487	182,479	4,635,850	3.6
San Benito	2,291	—	41,672	1,872	77,459	1.2
San Bernardino	33,077	1,425,968	2,676,325	115,878	5,505,415	3.1
San Diego	178,127	2,225,100	6,463,889	231,898	11,801,052	3.0
San Francisco	3,682	208,353	3,720,602	58,960	4,848,765	3.2
San Joaquin	21,185	895,259	465,674	32,669	2,087,783	3.6
San Luis Obispo	14,543	62,817	284,564	60,214	585,352	1.4
San Mateo	423,078	851,775	1,402,001	176,358	3,586,626	2.5
Santa Barbara	81,372	589,621	1,392,160	13,539	2,325,472	3.8
Santa Clara	477,677	1,642,822	5,478,497	669,081	14,800,087	4.8
Santa Cruz	50,580	125,729	618,424	34,479	938,067	2.8
Shasta	11,867	4,296	287,900	7,029	545,608	3.3
Sierra	—	580	3,529	367	6,817	1.1
Siskiyou	—	53,581	74,377	1,359	168,690	3.8
Solano	37,042	1,292,550	559,506	19,108	2,219,789	5.3
Sonoma	72,726	420,333	1,146,432	36,560	1,863,055	2.7
Stanislaus	647	949,502	387,907	48,736	1,788,700	4.8
Sutter	5,880	42,381	66,491	13,033	208,119	2.4
Tehama	4,078	29,205	51,033	1,577	130,964	2.7
Trinity	—	—	8,432	522	22,906	1.9
Tulare	—	—	345,502	22,998	667,422	2.4
Tuolumne	808	72,898	62,519	2,470	190,717	2.8
Ventura	89,794	432,212	1,042,020	98,206	2,322,857	2.2
Yolo	20,547	172,912	464,642	48,204	819,397	3.9
Yuba	—	141,758	90,869	3,091	281,479	5.6
Totals	\$3,752,376	\$30,910,168	\$67,437,919	\$3,325,730	\$140,213,603	3.2

c. General welfare agencies, youth service agencies, and religious properties other than churches.
d. Includes all other enrolled exemptions, e.g., cemeteries, historical aircraft, free museums and libraries, property leased to government, and low-valued property.
e. Includes all enrolled exemptions except those arising from the homeowners' exemption law.
f. The tax base includes the value of the homeowners' exemptions but excludes all other exemptions. Tax base is given in column 6 of Table 5.

NOTE: Detail may not compute to total due to rounding.

Property Taxes

TABLE 9—GROSS ASSESSED VALUE OF STATE- AND COUNTY-ASSESSED PROPERTY, NUMBER OF HOMEOWNERS' EXEMPTIONS, EXEMPT VALUE BY TYPE OF EXEMPTION, AND NET ASSESSED VALUE SUBJECT TO GENERAL PROPERTY TAXES, 2010-11
(Assessed values in thousands of dollars)

County	Gross assessed value	Number of homeowners' exemptions	Exempt value			Taxable assessed value (Net of all exemptions)
			Homeowners'	All other	Total	
1	2	3	4	5	6	7
Alameda	\$202,324,444	250,753	\$1,755,233	\$5,796,635	\$7,551,868	\$194,772,576
Alpine	731,655	182	1,270	692	1,962	729,693
Amador	4,794,703	9,078	63,401	127,098	190,499	4,604,205
Butte	19,729,488	41,416	289,236	763,215	1,052,450	18,677,038
Calaveras	6,259,392	11,921	82,000	90,865	172,866	6,086,526
Colusa	2,834,232	3,482	24,235	39,675	63,909	2,770,323
Contra Costa	148,781,322	216,146	1,511,812	4,497,276	6,009,088	142,772,234
Del Norte	1,870,741	4,608	31,712	98,658	130,370	1,740,371
El Dorado	26,473,620	40,025	279,497	477,224	756,721	25,716,899
Fresno	63,515,594	112,423	785,954	2,385,447	3,171,401	60,344,193
Glenn	2,681,777	4,752	33,195	41,599	74,794	2,606,983
Humboldt	11,773,996	24,987	174,876	472,009	646,885	11,127,111
Imperial	11,074,831	18,539	129,501	349,971	479,472	10,595,359
Inyo	4,173,276	3,916	27,024	70,452	97,476	4,075,800
Kern	84,597,425	113,255	773,994	1,809,903	2,583,896	82,013,529
Kings	9,430,593	17,293	120,141	348,489	468,630	8,961,964
Lake	7,156,182	12,350	86,273	216,187	302,459	6,853,722
Lassen	2,337,705	5,987	40,927	64,669	105,596	2,232,108
Los Angeles	1,102,440,990	1,171,628	8,195,486	38,775,414	46,970,900	1,055,470,090
Madera	11,135,625	19,863	138,749	468,361	607,110	10,528,515
Marin	57,708,722	54,892	384,217	1,464,341	1,848,558	55,860,164
Mariposa	2,133,425	4,316	30,009	23,976	53,984	2,079,441
Mendocino	10,524,985	14,724	102,689	259,745	362,434	10,162,551
Merced	17,149,655	31,292	218,416	553,224	771,640	16,378,015
Modoc	1,066,879	2,360	16,514	19,194	35,708	1,031,171
Mono	5,648,857	2,109	14,712	38,290	53,003	5,595,854
Monterey	50,889,495	43,091	300,276	1,770,929	2,071,205	48,818,291
Napa	28,171,741	23,342	163,223	793,033	956,257	27,215,484
Nevada	16,196,351	24,642	172,358	324,155	496,513	15,699,838
Orange	430,703,406	472,469	3,298,189	9,443,318	12,741,507	417,961,899
Placer	56,399,055	79,960	559,306	1,818,085	2,377,391	54,021,664
Plumas	4,038,292	5,114	35,726	54,121	89,847	3,948,446
Riverside	212,300,225	318,516	2,227,836	4,363,166	6,591,002	205,709,224
Sacramento	130,302,235	242,645	1,698,510	4,635,850	6,334,360	123,967,875
San Benito	5,964,127	9,256	64,721	77,459	142,180	5,821,947
San Bernardino	173,853,793	265,883	1,859,053	5,505,415	7,364,468	166,489,325
San Diego	404,255,686	525,928	3,681,191	11,817,805	15,498,996	388,756,690
San Francisco	163,370,283	93,638	655,536	4,848,765	5,504,301	157,865,981
San Joaquin	57,589,907	95,998	671,409	2,087,783	2,759,192	54,830,715
San Luis Obispo	42,958,172	48,191	337,296	585,352	922,648	42,035,524
San Mateo	147,029,738	131,874	923,100	3,587,562	4,510,662	142,519,075
Santa Barbara	64,375,233	59,974	419,711	2,325,472	2,745,183	61,630,051
Santa Clara	314,852,829	286,842	2,007,888	14,800,087	16,807,974	298,044,855
Santa Cruz	34,430,883	40,965	278,526	938,067	1,216,593	33,214,289
Shasta	16,163,869	39,059	272,121	545,608	817,729	15,346,139
Sierra	579,574	874	6,110	6,735	12,845	566,729
Siskiyou	4,621,982	10,782	75,107	168,690	243,797	4,378,185
Solano	42,818,878	63,947	446,921	2,219,932	2,666,853	40,152,025
Sonoma	69,369,343	87,851	614,380	1,863,055	2,477,435	66,891,908
Stanislaus	37,347,608	79,496	555,212	1,788,700	2,343,912	35,003,696
Sutter	8,426,379	16,217	113,377	208,119	321,496	8,104,884
Tehama	4,839,231	13,664	94,542	130,641	225,183	4,614,048
Trinity	1,266,452	2,688	18,797	22,906	41,703	1,224,749
Tulare	28,754,926	49,776	346,666	667,422	1,014,088	27,740,838
Tuolumne	6,617,201	13,154	91,743	190,717	282,460	6,334,741
Ventura	107,690,796	141,026	985,829	2,322,857	3,308,686	104,382,110
Yolo	21,351,138	30,154	210,886	819,397	1,030,282	20,320,856
Yuba	5,135,115	11,509	80,276	281,479	361,755	4,773,360
Totals	\$4,511,014,058	5,520,822	\$38,576,891	\$140,265,290	\$178,842,182	\$4,332,171,876

NOTE: Detail may not compute to total due to rounding.

Property Taxes

TABLE 10—NET^a STATE- AND COUNTY-ASSESSED VALUE OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES ON THE SECURED AND UNSECURED ROLLS, BY COUNTY, 2010-11
(In thousands of dollars)

County	Secured valuations			Unsecured valuations (Local only) ^b	Total assessed value
	State assessed	Locally assessed	Total		
1	2	3	4	5	6
Alameda	\$2,639,414	\$181,704,492	\$184,343,906	\$12,183,902	\$196,527,809
Alpine	21,519	675,231	696,750	34,212	730,963
Amador	193,953	4,349,418	4,543,371	124,235	4,667,606
Butte	735,802	17,362,352	18,098,153	868,120	18,966,273
Calaveras	112,125	5,944,709	6,056,834	111,693	6,168,527
Colusa	366,368	2,185,308	2,551,676	242,881	2,794,557
Contra Costa	3,437,967	135,679,325	139,117,292	5,166,753	144,284,046
Del Norte	39,692	1,695,332	1,735,025	37,059	1,772,083
El Dorado	296,993	25,135,439	25,432,431	563,965	25,996,396
Fresno	3,125,156	54,833,362	57,958,518	3,171,629	61,130,147
Glenn	110,032	2,425,774	2,535,806	104,372	2,640,178
Humboldt	299,142	10,516,258	10,815,400	486,588	11,301,987
Imperial	286,109	9,662,283	9,948,391	776,469	10,724,861
Inyo	89,680	3,182,503	3,272,184	830,640	4,102,824
Kern	3,461,684	75,763,574	79,225,258	3,562,265	82,787,523
Kings	362,438	8,343,696	8,706,134	375,971	9,082,104
Lake	124,017	6,659,133	6,783,150	156,845	6,939,995
Lassen	163,228	2,000,122	2,163,350	109,686	2,273,035
Los Angeles	12,924,904	1,005,097,322	1,018,022,226	45,643,350	1,063,665,576
Madera	386,523	9,859,022	10,245,545	421,719	10,667,264
Marin	418,237	54,529,632	54,947,869	1,296,511	56,244,381
Mariposa	73,870	1,993,066	2,066,936	42,514	2,109,450
Mendocino	228,926	9,691,257	9,920,183	345,056	10,265,240
Merced	463,643	14,906,704	15,370,347	1,226,084	16,596,431
Modoc	166,630	847,401	1,014,031	33,655	1,047,686
Mono	81,189	5,110,838	5,192,027	418,540	5,610,567
Monterey	1,298,035	45,796,913	47,094,948	2,023,618	49,118,566
Napa	242,204	25,938,453	26,180,656	1,198,052	27,378,708
Nevada	264,690	15,219,191	15,483,881	388,315	15,872,196
Orange	4,673,858	396,140,341	400,814,198	20,445,889	421,260,088
Placer	983,350	52,234,244	53,217,594	1,363,377	54,580,970
Plumas	425,744	3,463,445	3,889,189	94,982	3,984,171
Riverside	4,094,965	196,055,171	200,150,136	7,786,923	207,937,059
Sacramento	1,532,684	118,819,239	120,351,923	5,314,462	125,666,385
San Benito	109,094	5,525,336	5,634,430	252,238	5,886,669
San Bernardino	5,491,263	152,581,345	158,072,608	10,275,769	168,348,377
San Diego	9,785,994	368,091,062	377,877,056	14,560,824	392,437,880
San Francisco	2,394,559	146,680,168	149,074,727	9,446,790	158,521,517
San Joaquin	1,579,108	50,420,249	51,999,357	3,502,767	55,502,124
San Luis Obispo	2,855,925	38,450,241	41,306,166	1,066,654	42,372,820
San Mateo	1,397,011	134,084,580	135,481,591	7,960,584	143,442,175
Santa Barbara	746,117	58,374,932	59,121,049	2,928,713	62,049,761
Santa Clara	3,578,632	276,028,010	279,606,642	20,446,101	300,052,743
Santa Cruz	303,720	32,387,790	32,691,510	801,306	33,492,815
Shasta	766,163	14,065,738	14,831,902	786,359	15,618,261
Sierra	45,761	493,475	539,236	33,603	572,839
Siskiyou	281,557	3,971,373	4,252,930	200,362	4,453,292
Solano	895,080	37,485,298	38,380,378	2,218,568	40,598,946
Sonoma	733,944	64,253,808	64,987,752	2,518,536	67,506,288
Stanislaus	402,014	33,270,936	33,672,950	1,885,958	35,558,908
Sutter	421,752	7,264,880	7,686,632	531,629	8,218,260
Tehama	209,732	4,333,619	4,543,351	165,239	4,708,590
Trinity	27,152	1,176,592	1,203,744	39,802	1,243,546
Tulare	687,632	25,869,449	26,557,081	1,530,423	28,087,504
Tuolumne	128,433	6,107,902	6,236,335	190,149	6,426,484
Ventura	1,347,946	99,793,730	101,141,677	4,226,263	105,367,939
Yolo	447,243	18,939,393	19,386,636	1,145,106	20,531,741
Yuba	250,959	4,380,475	4,631,434	222,203	4,853,637
Totals	\$79,011,564	\$4,087,850,926	\$4,166,862,490	\$203,886,278	\$4,370,748,767

a. Includes the value of the homeowners' exemption but excludes "all other" exemptions.

b. All state-assessed property is on the secured roll.

NOTE: Detail may not compute to total due to rounding.

Property Taxes

**TABLE 11—ASSESSED VALUE^a OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2010-11**
(In thousands of dollars)

City	Locally assessed value	City	Locally assessed value	City	Locally assessed value
1	2	1	2	1	2
Adelanto	1,546,513	Campbell	6,333,128	East Palo Alto	2,046,323
Agoura Hills	3,934,004	Canyon Lake	1,345,473	El Cajon	7,059,151
Alameda	9,253,879	Capitola	1,771,594	El Centro	2,311,474
Albany	1,890,297	Carlsbad	24,014,148	El Cerrito	2,960,643
Alhambra	6,788,852	Carmel	2,920,370	El Monte	5,810,356
Aliso Viejo	7,478,141	Carpinteria	1,722,849	El Segundo	9,578,535
Alturas	130,427	Carson	13,332,310	Elk Grove	14,925,832
Amador	23,508	Cathedral City	3,614,427	Emeryville	4,112,223
American Canyon	2,156,630	Ceres	2,184,620	Encinitas	11,348,698
Anaheim	34,369,021	Cerritos	7,177,428	Escalon	612,129
Anderson	608,818	Chico	7,158,757	Escondido	11,686,500
Angels Camp	476,856	Chino	8,796,459	Etna	40,535
Antioch	7,187,220	Chino Hills	8,863,343	Eureka	2,051,824
Apple Valley	4,551,411	Chowchilla	604,701	Exeter	487,378
Arcadia	10,321,546	Chula Vista	21,251,385	Fairfax	1,100,313
Arcata	1,146,162	Citrus Heights	5,686,610	Fairfield	9,649,008
Arroyo Grande	2,284,123	Claremont	3,618,912	Farmersville	260,481
Artesia	1,279,854	Clayton	1,684,061	Ferndale	141,825
Arvin	357,171	Clearlake	801,938	Fillmore	946,365
Atascadero	2,974,217	Cloverdale	787,900	Firebaugh	257,047
Atherton	6,182,335	Clovis	7,416,071	Folsom	10,340,834
Atwater	1,121,733	Coachella	1,478,930	Fontana	13,548,266
Auburn	1,587,416	Coalinga	460,375	Fort Bragg	639,690
Avalon	669,631	Colfax	174,971	Fort Jones	39,279
Avenal	346,842	Colma	528,352	Fortuna	855,793
Azusa	3,248,417	Colton	2,582,550	Foster City	6,624,142
Bakersfield	21,913,740	Colusa	277,259	Fountain Valley	6,981,364
Baldwin Park	3,635,920	Commerce	4,209,453	Fowler	355,090
Banning	1,693,301	Compton	4,595,125	Fremont	34,072,879
Barstow	1,243,202	Concord	12,179,453	Fresno	28,031,423
Beaumont	2,804,941	Corcoran	368,601	Fullerton	14,682,680
Bell	1,391,804	Corning	358,018	Galt	1,490,361
Bell Gardens	1,451,647	Corona	16,082,041	Garden Grove	12,141,386
Bellflower	4,097,354	Coronado	6,426,734	Gardena	4,691,667
Belmont	4,574,761	Corte Madera	2,362,439	Gilroy	5,748,244
Belvedere	1,515,789	Costa Mesa	14,119,276	Glendale	22,892,818
Benicia	4,665,511	Cotati	850,265	Glendora	5,187,107
Berkeley	12,825,611	Covina	4,058,244	Goleta	5,046,457
Beverly Hills	21,075,453	Crescent City	296,035	Gonzales	394,151
Big Bear Lake	2,956,752	Cudahy	623,103	Grand Terrace	765,377
Biggs	84,255	Culver City	7,166,589	Grass Valley	1,428,762
Bishop	443,820	Cupertino	13,494,674	Greenfield	490,990
Blue Lake	88,829	Cypress	5,513,550	Gridley	345,176
Blythe	621,808	Daly City	8,565,189	Grover Beach	1,308,132
Bradbury	453,221	Dana Point	8,685,046	Guadalupe	274,022
Brawley	1,069,657	Danville	9,201,302	Gustine	251,575
Brea	7,024,588	Davis	6,192,540	Half Moon Bay	2,279,418
Brentwood	5,858,776	Del Mar	2,554,578	Hanford	3,114,940
Brisbane	1,648,789	Del Rey Oaks	234,219	Hawaiian Gardens	637,297
Buellton	745,571	Delano	1,253,210	Hawthorne	5,634,782
Buena Park	7,476,137	Desert Hot Springs	1,204,210	Hayward	14,854,844
Burbank	18,285,662	Diamond Bar	7,193,685	Healdsburg	1,743,127
Burlingame	7,007,441	Dinuba	918,525	Hemet	4,204,848
Calabasas	6,341,529	Dixon	1,673,268	Hercules	2,679,998
Calexico	1,521,695	Dorris	24,993	Hermosa Beach	4,861,824
California City	754,938	Dos Palos	144,441	Hesperia	4,369,179
Calimesa	574,817	Downey	8,496,129	Hidden Hills	1,200,488
Calipatria	91,954	Duarte	1,778,095	Highland	2,711,460
Calistoga	651,534	Dublin	8,189,514	Hillsborough	6,654,980
Camarillo	10,429,568	Dunsmuir	115,799	Hollister	2,602,255

Property Taxes

**TABLE 11—ASSESSED VALUE^a OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2010-11—Continued**
(In thousands of dollars)

City	Locally assessed value	City	Locally assessed value	City	Locally assessed value
1	2	1	2	1	2
Holtville	167,672	Loyalton	30,034	Pacifica	4,412,539
Hughson	337,096	Lynwood	2,664,680	Palm Desert	12,707,885
Huntington Beach	28,373,762	Madera	2,359,610	Palm Springs	9,126,774
Huntington Park	2,332,869	Malibu	10,917,153	Palmdale	9,136,983
Huron	99,723	Mammoth Lakes	4,088,443	Palo Alto	22,011,460
Imperial	813,536	Manhattan Beach	11,717,602	Palos Verdes Estates	5,183,491
Imperial Beach	1,403,545	Manteca	4,813,383	Paradise	1,973,010
Indian Wells	4,627,332	Maricopa	34,097	Paramount	2,954,688
Indio	6,357,846	Marina	1,437,294	Parlier	282,647
Industry	6,569,398	Martinez	4,327,113	Pasadena	21,086,660
Inglewood	6,624,541	Marysville	595,077	Paso Robles	3,581,025
Ione	309,029	Maywood	831,372	Patterson	1,158,952
Irvine	46,536,814	McFarland	272,916	Perris	3,837,255
Irwindale	1,994,851	Mendota	194,532	Petaluma	7,690,607
Isleton	61,148	Menifee	5,861,986	Pico Rivera	3,791,756
Jackson	467,144	Menlo Park	10,180,252	Piedmont	3,017,795
Kerman	534,995	Merced	3,965,132	Pinole	1,811,833
King City	625,817	Mill Valley	3,923,444	Pismo Beach	2,426,478
Kingsburg	684,573	Millbrae	3,646,246	Pittsburg	5,073,676
La Canada-Flintridge	5,466,345	Milpitas	11,911,468	Placentia	4,968,632
La Habra	4,698,238	Mission Viejo	13,155,686	Placerville	912,257
La Habra Heights	1,098,174	Modesto	12,375,961	Pleasant Hill	4,483,629
La Mesa	5,082,886	Monrovia	4,062,216	Pleasanton	17,079,596
La Mirada	4,848,063	Montague	61,583	Plymouth	73,924
La Palma	1,698,469	Montclair	2,510,979	Point Arena	45,355
La Puente	1,630,637	Monte Sereno	1,465,728	Pomona	8,420,488
La Quinta	10,924,667	Montebello	4,611,056	Port Hueneme	1,446,144
La Verne	3,236,365	Monterey	4,427,876	Porterville	2,279,923
Lafayette	5,651,993	Monterey Park	5,448,783	Portola	132,930
Laguna Beach	10,329,868	Moorpark	4,812,224	Portola Valley	2,338,724
Laguna Hills	5,460,470	Moraga	2,938,264	Poway	8,252,090
Laguna Niguel	11,892,951	Moreno Valley	10,527,946	Rancho Cordova	6,245,626
Laguna Woods	2,214,363	Morgan Hill	6,153,260	Rancho Cucamonga	19,415,309
Lake Elsinore	3,927,696	Morro Bay	1,852,774	Rancho Mirage	7,392,682
Lake Forest	10,744,437	Mount Shasta	348,140	Rancho Palos Verdes	9,296,146
Lakeport	482,928	Mountain View	15,759,017	Rancho Santa Margarita ..	6,605,397
Lakewood	7,031,980	Murrieta	9,820,772	Red Bluff	789,027
Lancaster	8,533,146	Napa	8,640,639	Redding	7,591,904
Larkspur	2,771,530	National City	2,996,029	Redlands	6,704,456
Lathrop	1,976,438	Needles	330,695	Redondo Beach	11,877,207
Lawndale	1,812,537	Nevada City	469,942	Redwood City	14,822,393
Lemon Grove	1,573,516	Newark	5,496,525	Reedley	940,718
Lemoore	1,737,837	Newman	431,896	Rialto	5,618,126
Lincoln	5,585,593	Newport Beach	38,719,749	Richmond	10,335,414
Lindsay	360,177	Norco	2,529,404	Ridgecrest	1,451,528
Live Oak	293,250	Norwalk	5,552,739	Rio Dell	160,860
Livermore	12,818,289	Novato	8,551,421	Rio Vista	968,173
Livingston	607,567	Oakdale	1,619,099	Ripon	1,473,648
Lodi	4,923,707	Oakland	39,339,537	Riverbank	1,299,154
Loma Linda	1,582,540	Oakley	2,560,966	Riverside	22,333,326
Lomita	1,750,164	Oceanside	17,425,540	Rocklin	6,587,180
Lompoc	2,230,485	Ojai	1,188,884	Rohnert Park	3,763,984
Long Beach	42,649,902	Ontario	18,757,029	Rolling Hills	1,169,635
Loomis	768,199	Orange	16,233,841	Rolling Hills Estates	2,370,315
Los Alamitos	1,616,328	Orange Cove	158,145	Rosemead	3,428,519
Los Altos	9,361,964	Orinda	4,797,738	Roseville	15,686,742
Los Altos Hills	4,888,436	Orland	382,405	Ross	1,393,415
Los Angeles	403,928,827	Oroville	1,063,658	Sacramento	38,471,784
Los Banos	1,685,227	Oxnard	15,058,224	St. Helena	1,687,203
Los Gatos	8,261,146	Pacific Grove	2,474,903	Salinas	8,358,255

Property Taxes

**TABLE 11—ASSESSED VALUE^a OF COUNTY-ASSESSED PROPERTY SUBJECT TO GENERAL PROPERTY TAXES
INCLUSIVE OF THE HOMEOWNERS' EXEMPTION, BY INCORPORATED CITIES, 2010-11—Concluded
(In thousands of dollars)**

City	Locally assessed value	City	Locally assessed value	City	Locally assessed value
1	2	1	2	1	2
San Anselmo	2,381,154	Selma	893,773	Vallejo	7,612,252
San Bernardino	10,488,217	Shafter	985,741	Ventura	12,093,302
San Bruno	5,120,896	Shasta Lake	664,832	Vernon	4,102,178
San Carlos	6,892,696	Sierra Madre	1,590,436	Victorville	6,683,207
San Clemente	12,431,208	Signal Hill	1,993,778	Villa Park	1,353,382
San Diego	178,321,414	Simi Valley	14,791,882	Visalia	8,825,843
San Dimas	4,063,762	Solana Beach	3,429,368	Vista	8,533,040
San Fernando	1,453,866	Soledad	622,360	Walnut	3,801,969
San Francisco	156,126,958	Solvang	972,858	Walnut Creek	12,603,549
San Gabriel	3,770,851	Sonoma	2,054,754	Wasco	559,384
San Jacinto	2,148,128	Sonora	524,107	Waterford	335,632
San Joaquin	89,401	South El Monte	1,713,593	Watsonville	3,157,141
San Jose	118,720,173	South Gate	4,531,538	Weed	226,197
San Juan Bautista	137,917	South Lake Tahoe	4,010,683	West Covina	8,552,639
San Juan Capistrano	5,815,194	South Pasadena	3,293,927	West Hollywood	7,339,047
San Leandro	9,523,300	South San Francisco	13,630,974	West Sacramento	5,425,889
San Luis Obispo	6,258,152	Stanton	2,041,451	Westlake Village	2,857,044
San Marcos	8,864,393	Stockton	17,661,512	Westminster	6,779,629
San Marino	4,242,383	Suisun	1,732,111	Westmorland	51,053
San Mateo	16,384,912	Sunnyvale	25,620,104	Wheatland	193,380
San Pablo	1,234,181	Susanville	596,842	Whittier	7,098,277
San Rafael	10,027,450	Sutter Creek	291,835	Wildomar	2,317,013
San Ramon	14,487,506	Taft	349,032	Williams	273,306
Sand City	228,468	Tehachapi	611,431	Willits	383,772
Sanger	914,974	Tehama	20,095	Willows	287,821
Santa Ana	19,882,219	Temecula	11,816,602	Windsor	3,122,352
Santa Barbara	14,887,146	Temple City	3,409,858	Winters	424,953
Santa Clara	23,700,810	Thousand Oaks	23,107,423	Woodlake	171,167
Santa Clarita	21,109,928	Tiburon	3,840,325	Woodland	4,542,330
Santa Cruz	6,952,121	Torrance	23,630,769	Woodside	4,160,286
Santa Fe Springs	5,998,945	Tracy	7,295,637	Yorba Linda	10,936,502
Santa Maria	6,358,097	Trinidad	75,501	Yountville	506,814
Santa Monica	23,881,433	Truckee	5,278,045	Yreka	555,339
Santa Paula	1,560,688	Tulare	3,600,688	Yuba City	4,440,393
Santa Rosa	18,015,088	Tulelake	24,440	Yucaipa	3,333,552
Santee	4,431,245	Turlock	4,704,957	Yucca Valley	1,367,680
Saratoga	9,963,412	Tustin	9,418,916		
Sausalito	2,613,315	Twentynine Palms	808,656		
Scotts Valley	2,090,530	Ukiah	1,264,032		
Seal Beach	4,281,953	Union City	7,567,881		
Seaside	1,767,284	Upland	6,855,898		
Sebastopol	962,533	Vacaville	9,590,048		
				GRAND TOTAL	\$3,504,606,180

a. These values are net of "all other exemptions" (see Table 8) but include the values of the homeowners' exemption because tax rates for the support of city governments are set on assessed valuations which include them and local governments are reimbursed by the state for them.

NOTE: Detail may not compute to total due to rounding.

Property Taxes

TABLE 12—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION, BY TYPE OF COMPANY, 2010-11
(In thousands of dollars)

Type of company 1	Assessed value 2
UNDER PROVISIONS OF SECTION 721 OF THE REVENUE AND TAXATION CODE	
Telephone and telegraph	
Local exchange carriers	\$9,664,140
Interexchange carriers	4,060,146
Wireless carriers	6,677,025
Radio-telephone paging carriers	6,044
Subtotal	\$20,407,355
Gas, electric, and water	47,961,045
Electric generation facilities	7,195,198
Intercounty pipelines, flumes, canals, ditches, and aqueducts	1,215,695
Railcar maintenance facilities	13,705
Railroads	2,218,565
Total	\$79,011,564
UNDER PRIVATE RAILROAD CAR TAX LAW	
Private railroad cars	\$564,386
Grand total	\$79,575,950

TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2010-11
(In thousands of dollars)

Name of company 1	Assessed value 2
TELEPHONE AND TELEGRAPH COMPANIES	
AT&T Communications	\$767,535
AT&T Mobility, LLC	1,694,654
Cellco Partnership	1,024,561
Citizens Telecommunications Company of California, Inc.	126,103
Cox California Telecom, LLC	110,600
Cricket Communications, Inc.	161,700
Level 3 Communications, LLC	337,935
Los Angeles SMSA LP, dba Verizon Wireless	809,815
MCI Communications Services, Inc.	392,392
MCI Metro Access Transmission Services, LLC	154,100
MetroPCS Communications, LLC	187,969
Pacific Bell Telephone Company, dba AT&T California	6,390,894
Qwest Communications Company, LLC	169,400
Royal Street Communications, LLC	228,532
SBC Advanced Solutions	261,100
Sprint Communications Company, LP	303,618
Sprint Telephony PCS, LP	1,112,573
Sunesys, LLC	118,500
SureWest Telephone	144,300
SureWest Televideo	166,700
T-Mobile West Corporation (formerly, OmniPoint Communications Inc.)	1,300,502
tw telecom of california, LP	145,146
U.S. TelePacific Corporation	101,778
Verizon California, Inc.	2,783,699
Verizon Online, LLC (formerly, GTE.NET, LLC)	118,400
248 companies with an assessed value of less than \$100,000,000 each	1,294,852
Total for telephone and telegraph companies ^a	\$20,407,355

a. Includes 19 local exchange carriers, 218 interexchange carriers, 28 wireless carriers, and 8 radio telephone paging carriers.

NOTE: Detail may not compute to total due to rounding.

Property Taxes

**TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2010-11—Continued
(In thousands of dollars)**

Name of company 1	Assessed value 2
GAS, ELECTRIC, AND WATER COMPANIES	
Atlantic Path 15, LLC	\$119,067
El Paso Natural Gas Company	74,000
Golden State Water Company	574,553
Kern River Gas Transmission Company	294,900
Lodi Gas Storage, LLC	227,679
Mojave Pipeline Company	50,500
North Baja Pipeline, LLC	96,200
Pacific Gas & Electric Company	21,150,926
PacifiCorp	214,259
Plumas-Sierra Rural Electric Cooperative	63,706
San Diego Gas & Electric Company	5,191,465
Sierra Pacific Power Company	207,497
Southern California Edison Company	15,180,843
Southern California Gas Company	3,486,023
Southwest Gas Corporation	210,373
Trans Bay Cable, LLC	466,000
Tuscarora Gas Transmission Company	74,912
Wild Goose Storage, LLC	203,400
11 companies with an assessed value of less than \$50,000,000 each	74,741
Total for gas, electric, and water companies	\$47,961,045
ELECTRIC GENERATION FACILITY COMPANIES	
AES Alamitos, LLC	\$229,400
AES Huntington Beach, LLC	70,600
AES Redondo Beach, LLC	165,900
Bicent (California) Malburg, LLC	58,300
Blythe Energy, LLC	269,100
Cabrillo Power I, LLC	124,800
Calpine Construction Finance Company, LP	228,300
Delta Energy Center, LLC	444,500
Dynegy Morro Bay, LLC	53,400
Dynegy Moss Landing, LLC	654,600
Elk Hills Power, LLC	306,600
Gilroy Energy Center, LLC	77,500
GWF Energy, LLC - Hanford	49,000
GWF Energy, LLC - Henrietta	50,500
GWF Energy, LLC - Tracy	76,200
High Desert Power Trust 2000-A	348,271
Indigo Generation, LLC	66,400
Inland Empire Energy Center, LLC	709,400
La Paloma Generating Company, LLC	453,900
Larkspur Energy, LLC	44,300
Long Beach Generation, LLC	71,700
Los Esteros Critical Energy Facility, LLC	91,300
Metcalf Energy Center, LLC	364,400
Mirant Delta, LLC	83,100
Orange Grove Energy, LP	98,600
Otay Mesa Generating Company, LLC	459,300
Panoche Energy Center, LLC	328,000
Pastoria Energy Facility, LLC	484,900
RRI Energy Etiwanda, Inc. (formerly, Reliant Energy Etiwanda, Inc.)	54,500
RRI Energy Mandalay, Inc. (formerly, Reliant Energy Mandalay, Inc.)	76,100
RRI Energy Ormond Beach, Inc. (formerly, Reliant Energy Ormond Beach, Inc.)	40,900
Starwood Power-Midway, LLC	86,400
Sunrise Power Company, LLC	346,800
13 facilities with an assessed value of less than \$40,000,000 each	127,672
Total for electric generation facilities	\$7,194,643

Property Taxes

**TABLE 13—ASSESSED VALUE OF PROPERTY ASSESSED BY THE STATE BOARD OF EQUALIZATION
AND SUBJECT TO LOCAL TAXATION, BY COMPANY, 2010-11—Concluded
(In thousands of dollars)**

Name of company 1	Assessed value 2
INTERCOUNTY PIPELINES, FLUMES, CANALS, DITCHES, AND AQUEDUCTS^b	
CALNEV Pipe Line, LLC	\$69,800
Chevron Pipeline Company	55,800
Chevron USA, Inc.	37,300
ConocoPhillips Pipe Line Company	46,000
CPN Pipeline Company	27,200
CPN Pipeline Company, dba Calpine Pittsburg, Inc.	14,300
Crimson California Pipeline, LP	11,800
Equilon Enterprises, LLC	203,300
Pacific Pipeline System, LLC	68,300
Pacific Terminals, LLC	11,300
Plains Pipeline, LP	25,900
Sacramento Municipal Utilities District	68,546
San Ardo Pipeline Company	18,700
SFPP, LP	303,900
West Coast Pipe Lines	208,100
15 companies with an assessed value of less than \$10,000,000 each	45,449
Total for intercounty pipelines, etc.	\$1,215,695
RAILCAR MAINTENANCE FACILITY COMPANIES^c	
GATX Corporation	\$8,023
TTX Company	5,563
Union Tank Car Company	119
Total for railcar maintenance facilities	\$13,705
RAILROAD COMPANIES	
Alameda Belt Line	\$20,518
Arizona & California Railroad	2,095
BNSF Railway Company	836,561
California Northern Railroad	12,181
Central California Traction Company	4,738
Central Oregon & Pacific Railroad	1,674
Mendocino Railway	1,101
Modesto & Empire Traction Company	21,293
Napa Valley Wine Train, Inc.	15,214
Pacific Harbor Lines	17,392
San Diego & Arizona Eastern Railway Company	1,138
San Diego & Imperial Valley Railroad Company, Inc.	4,527
San Joaquin Valley Railroad Company	10,762
Santa Cruz Big Trees & Pacific Railway Company	1,739
Sierra Northern Railway	1,407
Stockton Terminal & Eastern Railroad	2,390
Sunset Railway Company	1,115
Trona Railway Company	9,692
Tulare Valley Railroad	3,738
Union Pacific Railroad Company	1,243,485
Ventura County Railroad	1,837
10 companies with an assessed value of less than \$1,000,000 each	3,966
Total for railroad companies	\$2,218,565

b. All other taxable property owned by these companies is locally assessed.

c. Property at fixed locations which is not subject to the private railroad car tax. Excludes the value of private railroad cars operated on the railroads, for which see Table 17A.

Property Taxes

**TABLE 14—2009-10 GENERAL PROPERTY TAX LEVIES AS COMPILED FOR COMPUTATION OF THE AVERAGE TAX RATE
(Levies and assessed values in thousands of dollars)**

County	Net taxable ^a assessed value	Property tax allocations and levies ^{b,e}					Average tax rate (%)	
		City	County ^c	School ^c	Other districts ^d	Total ^d	2009-10	2008-09
1	2	3	4	5	6	7	8	9
Alameda	\$197,795,975	\$445,081	\$307,224	\$1,044,990	\$553,635	\$2,350,930	1.189	1.169
Alpine	793,607	—	4,905	2,078	954	7,937	1.000	1.000
Amador	4,778,023	2,049	15,391	30,116	956	48,512	1.015	1.013
Butte	18,994,147	10,349	22,628	121,680	47,530	202,187	1.064	1.060
Calaveras	6,927,401	587	14,502	50,085	9,319	74,494	1.075	1.062
Colusa	2,742,099	1,515	7,455	16,802	2,386	28,157	1.027	1.024
Contra Costa	147,119,538	134,587	190,501	849,197	455,905	1,630,191	1.108	1.104
Del Norte	1,752,531	147	3,376	11,712	2,975	18,210	1.039	1.011
El Dorado	27,399,578	6,568	63,056	144,703	74,800	289,127	1.055	1.044
Fresno	60,806,902	81,546	85,431	451,549	89,959	708,484	1.165	1.120
Glenn	2,607,118	1,630	5,427	19,147	1,172	27,376	1.050	1.045
Humboldt	11,025,182	2,775	21,446	75,348	16,705	116,274	1.055	1.044
Imperial	10,396,433	7,500	16,067	62,458	23,334	109,360	1.052	1.114
Inyo	4,237,291	493	12,526	27,257	4,296	44,572	1.052	1.039
Kern	77,855,259	43,523	215,244	506,018	102,535	867,321	1.114	1.109
Kings	8,789,101	5,938	21,015	50,688	16,820	94,461	1.075	1.070
Lake	6,946,713	1,029	15,567	41,309	16,298	74,204	1.068	1.064
Lassen	2,291,794	956	4,539	16,826	1,141	23,462	1.024	1.010
Los Angeles	1,070,928,242	1,848,496	2,576,844	5,758,733	2,327,193	12,511,266	1.168	1.157
Madera	10,948,613	3,076	16,782	88,589	13,968	122,416	1.118	1.061
Marin	56,463,140	66,087	106,352	370,202	81,040	623,681	1.105	1.087
Mariposa	2,123,327	—	5,429	14,763	1,143	21,335	1.005	1.003
Mendocino	9,997,470	1,290	27,606	68,245	12,509	109,649	1.097	1.091
Merced	17,175,810	10,188	39,709	111,946	20,388	182,230	1.061	1.037
Modoc	980,815	321	2,788	6,127	573	9,809	1.000	0.998
Mono	5,994,888	2,668	18,743	26,541	16,396	64,348	1.073	1.096
Monterey	50,944,460	32,257	80,913	351,280	87,581	552,030	1.084	1.065
Napa	27,017,680	25,914	54,296	198,127	16,929	295,265	1.093	1.080
Nevada	16,941,104	12,708	23,942	100,728	37,648	175,025	1.033	1.033
Orange	419,764,158	453,062	267,072	2,737,686	967,506	4,425,326	1.054	1.042
Placer	57,530,378	40,756	104,741	386,002	80,052	611,551	1.063	1.057
Plumas	4,265,190	283	8,945	29,596	5,445	44,269	1.038	1.026
Riverside	214,393,231	141,761	244,618	1,083,004	864,454	2,333,837	1.089	1.093
Sacramento	125,698,294	137,996	228,741	720,711	278,381	1,365,828	1.087	1.084
San Benito	6,012,023	1,124	6,526	42,906	18,118	68,674	1.142	1.138
San Bernardino	173,838,780	118,082	192,233	815,899	844,288	1,970,502	1.134	1.128
San Diego	390,385,699	500,256	535,663	2,581,307	582,341	4,199,568	1.076	1.076
San Francisco	151,310,446	—	1,047,812	534,934	173,004	1,755,750	1.160	1.161
San Joaquin	57,020,735	58,362	119,560	371,315	85,435	634,671	1.113	1.083
San Luis Obispo	42,347,941	32,792	104,862	271,511	30,694	439,859	1.039	1.038
San Mateo	144,307,514	157,182	209,408	960,252	238,779	1,565,621	1.085	1.079
Santa Barbara	61,175,442	31,841	119,365	385,707	108,664	645,578	1.055	1.047
Santa Clara	304,305,560	329,652	532,264	2,191,786	538,775	3,592,476	1.181	1.150
Santa Cruz	33,417,744	18,959	42,873	211,086	92,301	365,219	1.093	1.083
Shasta	16,084,754	10,333	22,093	112,559	29,520	174,505	1.085	1.071
Sierra	587,533	42	3,159	2,029	842	6,072	1.033	1.000
Siskiyou	4,406,212	2,707	9,481	31,575	1,955	45,717	1.038	1.027
Solano	41,698,043	57,303	73,179	213,028	123,920	467,429	1.121	1.098
Sonoma	68,246,080	41,222	152,379	462,906	104,333	760,840	1.115	1.104
Stanislaus	36,687,129	23,981	41,350	293,083	42,593	401,007	1.093	1.063
Sutter	8,475,125	7,489	14,089	59,294	9,821	90,692	1.070	1.061
Tehama	4,810,839	2,040	12,058	33,394	1,677	49,169	1.022	1.019
Trinity	1,207,694	—	3,518	8,140	579	12,238	1.013	1.012
Tulare	27,606,918	15,629	57,459	179,073	48,326	300,486	1.088	1.060
Tuolumne	6,650,578	553	19,470	44,334	4,942	69,299	1.042	1.018
Ventura	104,657,131	91,743	178,655	589,912	271,967	1,132,277	1.082	1.082
Yolo	20,732,207	35,887	20,086	120,709	41,812	218,494	1.054	1.049
Yuba	4,988,613	1,352	15,482	33,622	4,540	54,996	1.102	1.050
Totals	\$4,395,386,237	\$5,061,669	\$8,366,840	\$26,124,604	\$9,631,151	\$49,184,264	1.119	1.108

a. These are the assessed values on which general property taxes were actually levied in 2009-10. Excluded are exemptions totaling \$175,067,914,000 as follows: homeowners', \$38,704,140,000; all other, \$136,363,774,000.
b. The county levies at a rate of 1 percent of assessed value have been allocated among the jurisdictions receiving a portion of those levies. Excluded are the state reimbursements to local governments of \$438,724,000 for the homeowners' exemption described in footnote a.
c. County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.
d. Includes debt levies on land and/or improvements only. Also includes the portion of the 1 percent levy allocated to jurisdictions previously taxing less than total property.
e. These allocations are as reported by the county auditors and are the initial allocations without any adjustment for the subsequent allocation of ERAF funds to either the Sales and Use Tax Compensation Fund or to cities and counties due to the Vehicle License Fee swap.
NOTE: Detail may not compute to total due to rounding.

Property Taxes

TABLE 15—2009-10 GENERAL PROPERTY TAX DOLLAR^a, BY COUNTY

County	Property tax dollars ^b				
	City	County ^c	School ^c	Other districts	Total
1	2	3	4	5	6
Alameda	\$.19	\$.13	\$.44	\$.24	\$1.00
Alpine	—	.62	.26	.12	1.00
Amador .....	.04	.32	.62	.02	1.00
Butte .....	.05	.11	.60	.24	1.00
Calaveras .....	.01	.19	.67	.13	1.00
Colusa .....	.05	.26	.60	.08	1.00
Contra Costa .....	.08	.12	.52	.28	1.00
Del Norte .....	.01	.19	.64	.16	1.00
El Dorado .....	.02	.22	.50	.26	1.00
Fresno .....	.12	.12	.64	.13	1.00
Glenn .....	.06	.20	.70	.04	1.00
Humboldt .....	.02	.18	.65	.14	1.00
Imperial .....	.07	.15	.57	.21	1.00
Inyo .....	.01	.28	.61	.10	1.00
Kern .....	.05	.25	.58	.12	1.00
Kings .....	.06	.22	.54	.18	1.00
Lake .....	.01	.21	.56	.22	1.00
Lassen .....	.04	.19	.72	.05	1.00
Los Angeles .....	.15	.21	.46	.19	1.00
Madera .....	.03	.14	.72	.11	1.00
Marin .....	.11	.17	.59	.13	1.00
Mariposa	—	.25	.69	.05	1.00
Mendocino .....	.01	.25	.62	.11	1.00
Merced .....	.06	.22	.61	.11	1.00
Modoc .....	.03	.28	.62	.06	1.00
Mono .....	.04	.29	.41	.25	1.00
Monterey .....	.06	.15	.64	.16	1.00
Napa .....	.09	.18	.67	.06	1.00
Nevada .....	.07	.14	.58	.22	1.00
Orange .....	.10	.06	.62	.22	1.00
Placer .....	.07	.17	.63	.13	1.00
Plumas .....	.01	.20	.67	.12	1.00
Riverside .....	.06	.10	.46	.37	1.00
Sacramento .....	.10	.17	.53	.20	1.00
San Benito .....	.02	.10	.62	.26	1.00
San Bernardino .....	.06	.10	.41	.43	1.00
San Diego .....	.12	.13	.61	.14	1.00
San Francisco	—	.60	.30	.10	1.00
San Joaquin .....	.09	.19	.59	.13	1.00
San Luis Obispo .....	.07	.24	.62	.07	1.00
San Mateo .....	.10	.13	.61	.15	1.00
Santa Barbara .....	.05	.18	.60	.17	1.00
Santa Clara .....	.09	.15	.61	.15	1.00
Santa Cruz .....	.05	.12	.58	.25	1.00
Shasta .....	.06	.13	.65	.17	1.00
Sierra .....	.01	.52	.33	.14	1.00
Siskiyou .....	.06	.21	.69	.04	1.00
Solano .....	.12	.16	.46	.27	1.00
Sonoma .....	.05	.20	.61	.14	1.00
Stanislaus .....	.06	.10	.73	.11	1.00
Sutter .....	.08	.16	.65	.11	1.00
Tehama .....	.04	.25	.68	.03	1.00
Trinity	—	.29	.67	.05	1.00
Tulare .....	.05	.19	.60	.16	1.00
Tuolumne .....	.01	.28	.64	.07	1.00
Ventura .....	.08	.16	.52	.24	1.00
Yolo .....	.16	.09	.55	.19	1.00
Yuba .....	.02	.28	.61	.08	1.00
Totals	\$.10	\$.17	\$.53	\$.20	\$1.00

a. Includes ad valorem levies for debt service on land and/or improvements only, but excludes special assessments levied on other than an ad valorem basis (for example, per parcel).
b. These proportions are based on the initial allocations as shown in Table 14 without any adjustment for the subsequent allocation of ERAF funds to either the Sales and Use Tax Compensation Fund or to cities and counties due to the Vehicle License Fee swap.
c. County levies for school purposes such as junior college tuition and countywide school levies are included with school levies.

NOTE: Detail may not compute to total due to rounding.

Property Taxes

TABLE 16A—TIMBER YIELD TAX AND TIMBER RESERVE FUND TAX STATISTICS, 1977 TO 2009

Calendar year	Market value of timber harvest (In millions)	Timber yield tax		Timber reserve fund	
		Rate ^a (%)	Net revenue (In thousands)	Rate ^a (%)	Net revenue (In thousands)
1	2	3	4	5	6
2009	\$99.2	2.9	\$3,717	—	—
2008	323.3	2.9	11,241	—	—
2007	474.4	2.9	14,578	—	—
2006	534.1	2.9	15,685	—	—
2005	546.9	2.9	15,652	—	—
2004	500.1	2.9	14,440	—	—
2003	447.7	2.9	13,193	—	—
2002	452.0	2.9	13,742	—	—
2001	575.7	2.9	19,656	—	—
2000	909.1	2.9	26,026	—	—
1999	763.8	2.9	23,249	—	—
1998	759.0	2.9	22,815	—	—
1997	867.7	2.9	26,282	—	—
1996	920.9	2.9	26,707	—	—
1995	945.3	2.9	27,415	—	—
1994	1,103.1	2.9	31,991	—	—
1993	1,272.3	2.9	36,897	—	—
1992	902.4	2.9	26,170	—	—
1991	661.8	2.9	19,192	—	—
1990	890.5	2.9	24,937	—	—
1989	762.7	2.9	21,731	—	—
1988	669.2	2.9	20,014	—	—
1987	577.2	2.9	16,828	—	—
1986	451.8	2.9	14,009	—	—
1985	396.5	2.9	12,155	—	—
1984	425.0	2.9	13,144	—	—
1983	400.5	2.9	12,045	— ^b	\$81
1982	296.1	2.9	9,004	5.2	15,361
1981	493.1	3.0	14,970	1.7	8,179
1980	565.8	3.0	16,945	0.0	13
1979	742.7	3.0	22,481	0.0	18
1978	682.1	6.0	41,342	0.5	3,439
1977	389.0 ^c	6.0	23,822 ^c	0.5	1,985 ^c

- a. In effect for the year. The rate is set annually in December.
b. A sunset provision terminated the reserve fund tax at the end of 1982.
c. This tax became effective April 1, 1977. The timber yield tax replaced the ad valorem property tax on standing timber. The reserve rate assured that the timber tax fund would be sufficient to meet the revenue guarantees of the participating counties.

TABLE 16B—TIMBER PRODUCTION^a STATISTICS, BY COUNTY, 2009

County	Net volume ^b (In millions of board feet)	Market value ^c (In thousands)	County	Net volume ^b (In millions of board feet)	Market value ^c (In thousands)
1	2	3	1	2	3
Amador	5.9	\$439	Plumas	63.7	4,071
Butte	70.7	4,429	Santa Cruz	8.4	3,529
Calaveras	16.2	2,474	Shasta	100.1	7,032
Del Norte	4.3	1,262	Sierra	8.6	607
El Dorado	20.2	1,776	Siskiyou	118.5	11,648
Fresno	5.4	203	Tehama	55.1	5,367
Humboldt	110.2	27,495	Trinity	48.2	3,125
Lassen	31.0	1,898	Tuolumne	27.0	1,836
Mendocino	43.8	12,316	Yuba	12.4	2,606
Modoc	10.6	765	Other ^d	9.5	2,899
Nevada	24.0	2,689	Totals	804.9	\$99,247
Placer	11.1	782			

- a. Data are from harvest reports prepared by taxpayers for payment of the Timber Yield Tax and are subject to audit corrections and delinquent filing.
b. Board feet is the quantity of timber cut and scaled. Miscellaneous products including all hardwoods, Christmas trees, fuelwood, poles and pilings, and split products are generally not measured in net board feet.
c. Value of the timber immediately before cutting.
d. Includes timber harvested in Alameda, Contra Costa, Kern, Madera, Mariposa, Merced, Mono, Monterey, Orange, Sacramento, San Diego, San Joaquin, San Luis Obispo, San Mateo, Santa Clara, Solano, Sonoma, Tulare, and Ventura counties.

NOTE: Detail may not compute to total due to rounding.

Property Taxes

TABLE 17A—ASSESSED VALUE OF PRIVATE RAILROAD CARS ASSESSED BY THE STATE BOARD OF EQUALIZATION AND SUBJECT TO EXCLUSIVE STATE TAXATION, BY COMPANY, 2010-11

Name of company 1	Assessed value ^a (In thousands) 2	Amount of tax 3
PRIVATE RAILROAD CARS		
ACE Cogeneration Company	\$917	\$10,110
ADM Transportation Company	10,484	115,535
American Ecology Corporation	761	8,388
American Railcar Leasing LLC	16,744	184,515
American Styrenics LLC	993	10,940
The Andrews Companies, LLC	1,033	11,385
Babcock & Brown	2,344	25,834
Basell USA, Inc.	1,657	18,264
BASF Corporation	771	8,501
Bunge North America, Inc.	1,108	12,215
Cargill, Inc.	7,198	79,323
Cemex Mexico SA de CV	3,346	36,873
Cemex, Inc.	6,218	68,528
Cenex Harvest States Cooperative	812	8,952
Chevron Phillips Chemical Company, LP	2,797	30,828
Chevron USA, Inc.	15,206	167,565
Chicago Freight Car Leasing Company	3,392	37,385
The CIT Group/Capital Finance, Inc.	54,419	599,695
ConocoPhillips Company, Inc.	1,465	16,144
Cryo-Trans, Inc.	2,347	25,859
Crystal Car Line, Inc.	2,863	31,554
The Dow Chemical Company	7,333	80,814
Eastman Chemical Company, Inc.	943	10,396
Equistar Chemicals, LP	1,466	16,156
Exxon Mobil Corporation	9,682	106,695
First Union Rail Corporation	5,435	59,889
Formosa Transrail Corporation	1,970	21,709
GATX Corporation	42,430	467,577
GATX Rail Canada Corporation	2,226	24,526
General Electric Rail Services Corporation	16,383	180,536
Greenbrier Management Services, LLC	1,785	19,676
Helm-Pacific Leasing	887	9,778
Ineos Olefins & Polymers USA, Division of Ineos USA	3,113	34,303
Kemira Water Solutions, Inc.	716	7,887
Linde, Inc.	1,263	13,914
Mitsui Rail Capital LLC	1,553	17,115
Nova Chemicals Inc.	1,554	17,127
Occidental Chemical Corporation	1,039	11,452
Procor, Ltd.	11,325	124,800
Proctor & Gamble Manufacturing Company	1,863	20,531
Railcar Associates, LP	1,615	17,797
Railcar Leasing, LLC	3,622	39,920
Reagent Chemical & Research, Inc.	1,793	19,754
RRM Properties, Ltd.	959	10,564
Searles Valley Minerals Operations, Inc.	13,440	148,114
J. R. Simplot Company	1,510	16,638
Southwest Rail Industries, Inc.	934	10,287
Tate & Lyle Ingredients Americas, Inc.	1,147	12,637
Transportation Equipment, Inc.	972	10,707
Trinity Industries Leasing Company	74,057	816,104
Tropicana Transportation Corporation	1,095	12,063
TTX Company	133,929	1,475,901
U. S. Borax, Inc.	2,570	28,322
Union Carbide, subsidiary of Dow Chemical Company	2,034	22,418
Union Tank Car Company	51,955	572,539
Vulcan Materials Company	1,110	12,227
Westlake Polymers, LP	911	10,040
174 other companies with an assessed value under \$700,000 each	20,892	230,234
Totals for private railroad cars	\$564,386	\$6,219,536

a. 2010-11 assessed values were set at 65.14 percent of market value.

Property Taxes

TABLE 17B—PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES, 1938-39 TO 2010-11

Fiscal year	Average number of cars	Assessed value ^a (In thousands)	Average assessed value per car ^a	Tax rate per \$100 assessed value ^b	Amount of tax ^c (In thousands)
1	2	3	4	5	6
2010-11	25,692	\$564,386	\$21,968	\$1.102	\$6,220
2009-10	27,578	535,934	19,433	1.097	5,879
2008-09	28,088	546,547	19,458	1.096	5,990
2007-08	29,086	561,332	19,299	1.096	6,152
2006-07	30,261	608,723	20,116	1.095	6,666
2005-06	30,267	639,448	21,127	1.092	6,983
2004-05	28,193	602,468	21,370	1.088	6,555
2003-04	26,925	607,855	22,576	1.079	6,559
2002-03	26,898	604,608	22,478	1.072	6,484
2001-02	26,300	597,797	22,730	1.066	6,373
2000-01	25,665	595,471	23,202	1.064	6,336
1999-00	27,120	631,477	23,285	1.065	6,725
1998-99	24,707	595,587	24,106	1.063	6,331
1997-98	24,268	584,153	24,071	1.058	6,180
1996-97	23,834	583,191	24,469	1.058	6,170
1995-96	22,472	489,453	21,781	1.055	5,164
1994-95	22,532	583,598	25,901	1.054	6,151
1993-94	21,206	508,150	23,963	1.056	5,366
1992-93	21,971	513,828	23,387	1.054	5,416
1991-92	22,172	492,304	22,204	1.056	5,199
1990-91	22,290	467,257	20,963	1.060	4,953
1989-90	22,190	371,014	16,720	1.063	3,944
1988-89	21,178	328,270	15,501	1.069	3,509
1987-88	19,521	410,765	21,042	1.074	4,412
1986-87	20,990	439,754	20,951	1.086	4,776
1985-86	21,159	407,506	19,259	1.102	4,491
1984-85	21,526	515,750	23,959	1.115	5,751
1983-84	22,596	554,614	24,545	1.119	6,206
1982-83	18,688	581,697	31,127	1.13	6,573
1981-82	16,142	528,235	32,724	1.14	6,022
1980-81	16,143	109,696	6,795	4.62	5,068
1979-80	14,514	90,701	6,249	4.70	4,263
1978-79	17,483	87,393	4,999	4.85	4,239
1977-78	18,388	78,154	4,213	11.19	8,754
1976-77	18,962	78,660	4,148	11.33	8,915
1975-76	18,003	75,652	4,202	11.24	8,505
1974-75	18,648	71,251	3,801	11.15	7,946
1973-74	17,111	64,101	3,681	11.44	7,334
1972-73	15,157	50,255	3,316	11.43	5,701
1971-72	14,977	44,196	2,951	10.85	4,552
1970-71	15,091	41,766	2,768	9.93	4,148
1969-70	15,088	39,809	2,638	9.39	3,739
1968-69	14,756	43,421	2,943	8.90	3,865
1967-68	14,559	37,627	2,584	7.79	2,931
1966-67	13,872	32,986	2,378	7.51	2,477
1965-66	14,436	30,243	2,095	7.29	2,205
1964-65	14,534	28,855	1,985	6.99	2,017
1963-64	14,562	26,679	1,832	6.92	1,846
1962-63	15,639	26,506	1,695	6.82	1,808
1961-62	16,182	26,807	1,657	6.54	1,753
1960-61	16,055	25,894	1,613	6.44	1,668

Property Taxes

**TABLE 17B—PRIVATE RAILROAD CAR TAX ASSESSMENTS, TAX RATES, AND TAX LEVIES,
1938-39 TO 2010-11—Concluded**

Fiscal year 1	Average number of cars 2	Assessed value ^a (In thousands) 3	Average assessed value per car ^a 4	Tax rate per \$100 assessed value ^b 5	Amount of tax ^c (In thousands) 6
1959-60	15,953	25,848	1,620	6.24	1,613
1958-59	16,867	30,573	1,813	5.60	1,712
1957-58	17,108	29,826	1,743	5.33	1,590
1956-57	17,168	27,435	1,598	5.19	1,424
1955-56	17,644	26,136	1,481	5.09	1,330
1954-55	17,993	26,534	1,475	4.90	1,301
1953-54	17,092	25,378	1,485	4.81	1,222
1952-53	16,051	23,524	1,466	4.79	1,127
1951-52	16,511	21,974	1,331	4.95	1,089
1950-51	17,068	19,186	1,124	4.64	891
1949-50	17,245	19,706	1,143	4.62	911
1948-49	15,823	18,274	1,155	4.24	775
1947-48	15,445	16,804	1,088	4.26	717
1946-47	16,649	16,463	989	3.52	580
1945-46	16,747	15,885	949	3.32	527
1944-45	14,010	14,340	1,024	3.27	469
1943-44	12,603	12,738	1,011	3.53	450
1942-43	12,903	12,422	963	3.79	471
1941-42	13,319	12,092	908	3.80	460
1940-41	13,461	11,558	859	3.78	437
1939-40	14,501	11,489	792	3.72	427
1938-39	12,967	11,669	900	3.60	420 ^d

- a. Includes materials and supplies held, stored, or used in the state for the purpose of repairing, improving, servicing, or operating the cars. Escape assessments for prior years are not included in the computation of the average assessed value per car. Beginning in 1988-89, assessed values have been set at percentages ranging from 58.01 percent to 87.55 percent of market value.
- b. Based on the statewide average tax rate for the preceding year. The ratio of assessed value to taxable value was changed to 100 percent (from 25 percent) beginning with the lien date for 1981-82 and the tax rate was adjusted downward proportionately.
- c. Includes interest, penalties, and escape assessments from prior years.
- d. The private car tax was first imposed in 1938. Prior to 1938, private railroad cars were subject to local taxation and were assessed in the same manner as utility property.

Sales and Use Taxes

TABLE 18—STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS, 1933-34 TO 2009-10
(Collections in thousands of dollars)

Fiscal year 1	Collections ^a			Number of outstanding permits ^c 5
	Taxes 2	Fees ^b 3	Total 4	
2009-10	\$27,672,958	\$532	\$27,673,490	938,719
2008-09	25,273,188 ^d	385	25,273,573	942,563 ^e
2007-08	27,771,845	405	27,772,250	1,050,020
2006-07	28,396,242	482	28,396,724	1,049,325
2005-06	27,936,047	431	27,936,479	1,064,305
2004-05	26,180,129	425	26,180,554	1,068,435
2003-04	24,064,797	365	24,065,162	1,049,902
2002-03	22,620,217	341	22,620,559	1,025,434
2001-02	21,588,029 ^d	399	21,588,428	994,015
2000-01	22,062,150 ^d	534	22,062,683	975,988
1999-00	21,327,122	826	21,327,948	970,025
1998-99	19,127,134	577	19,127,711	970,395
1997-98	17,765,162	536	17,765,698	973,786
1996-97	16,744,298	847	16,745,145	986,439
1995-96	15,851,326	1,227	15,852,553	992,019
1994-95	14,798,018	1,459	14,799,478	998,970
1993-94	14,070,021 ^d	1,551	14,071,571	992,172
1992-93	15,219,095	1,515	15,220,611	987,455
1991-92	14,988,495 ^d	1,637	14,990,132	962,893 ^f
1990-91	13,416,482	1,641	13,418,122	931,433
1989-90	13,564,696	1,307	13,566,003	902,465
1988-89	12,647,397	1,750	12,649,147	874,129
1987-88	11,662,040	1,931	11,663,971	866,266
1986-87	10,901,096	875	10,901,971	843,526
1985-86	10,317,990	574	10,318,564	815,783
1984-85	9,797,612	501	9,798,113	784,248
1983-84	8,797,924	498	8,798,422	764,366
1982-83	7,795,554	475	7,796,029	763,685
1981-82	7,689,139	448	7,689,587	724,352
1980-81	7,131,482	409	7,131,891	673,876
1979-80	6,658,425	365	6,658,790	658,822
1978-79	5,810,484	310	5,810,794	634,758
1977-78	5,028,658	308	5,028,966	598,477
1976-77	4,311,426	272	4,311,698	571,659
1975-76	3,737,838	252	3,738,090	536,545
1974-75	3,372,966	231	3,373,197	510,232
1973-74	2,673,570 ^d	205	2,673,775	484,655
1972-73	2,197,083 ^d	193	2,197,276	472,457
1971-72	1,991,992	193	1,992,185	452,033
1970-71	1,796,956	186	1,797,142	437,731
1969-70	1,751,658	171	1,751,829	420,766
1968-69	1,634,612	156	1,634,768	412,563
1967-68	1,389,943 ^d	145	1,390,088	399,100
1966-67	1,053,251	138	1,053,389	395,321
1965-66	1,096,165 ^g	145	1,096,310	389,115
1964-65	939,651	146	939,797	377,746
1963-64	876,946	128	877,074	369,261
1962-63	813,313	120	813,433	360,976
1961-62	749,375	117	749,492	353,520
1960-61	710,931	119	711,050	351,727

Sales and Use Taxes

**TABLE 18—STATE SALES AND USE TAX COLLECTIONS AND NUMBER OF PERMITS,
1933-34 TO 2009-10—Continued
(Collections in thousands of dollars)**

Fiscal year 1	Collections ^a			Number of outstanding permits ^c 5
	Taxes 2	Fees ^b 3	Total 4	
1959-60	\$709,749	\$118	\$709,867	342,322
1958-59	631,409	115	631,525	333,998
1957-58	605,208	102	605,310	326,124
1956-57	599,789	102	599,892	320,486
1955-56 ^h	564,348	103	564,451	310,780
1954-55	492,879	108	492,987	305,537
1953-54	464,969	107	465,075	298,108
1952-53	460,196	98	460,293	289,620
1951-52	417,326	95	417,421	285,659
1950-51	398,261	101	398,362	285,598
1949-50	326,285 ^d	117	326,402	279,784
1948-49	290,707	117	290,825	277,855
1947-48	277,288	129	277,417	270,231
1946-47	242,207	132	242,339	251,918
1945-46	180,165	120	180,285	207,643
1944-45	151,021	76	151,097	188,565
1943-44	136,954 ^d	56	137,010	173,805
1942-43	135,971	41	136,012	179,067
1941-42	131,354	60	131,414	204,104
1940-41	109,799	70	109,870	205,215
1939-40	94,612	79	94,691	197,149 ⁱ
1938-39	87,569	70	87,639	189,746
1937-38	89,201	74	89,275	186,473
1936-37	84,838	71	84,909	180,978
1935-36	70,202 ^d	224 ^j	70,426	180,544 ^j
1934-35	56,532	67	56,599	185,748
1933-34	33,129 ^k	215	33,344	n.a.

- a. Collections include taxes, fees, interest, and penalties less refunds. Includes only amounts from the General Fund tax rate; excludes amounts from rates for special funds such as the Local Revenue Fund, the Local Public Safety Fund, and the Fiscal Recovery Fund.
- b. The \$1 fee for issuance of a seller's permit was eliminated effective July 1, 1966, and the reinstatement fee for a revoked permit was set at \$15. Prior to that date, a \$25 fee was required for reinstatement of a permit revoked for the third time within any two-year period. Effective January 1, 1987, the reinstatement fee for a revoked permit was increased to \$50. Effective January 1, 2010, the reinstatement fee was increased to \$100.
- c. As of December 31 for each fiscal year.
- d. Effective July 1, 1935, the tax rate was increased to 3 percent from 2 1/2 percent; sales of food for home consumption, except when served as meals, were exempted, and a 3 percent use tax was imposed. Effective July 1, 1943, the tax rate was reduced to 2 1/2 percent and substantial additions were made to the list of exempt transactions. Effective July 1, 1949, the tax rate was increased to 3 percent. Effective August 1, 1967, the state tax rate was increased to 4 percent. Effective July 1, 1972, the state tax rate was decreased to 3 3/4 percent. Effective July 1, 1973, the state tax rate was increased to 4 3/4 percent. On October 1, 1973, the state tax rate was reduced to 3 3/4 percent for six months. Effective April 1, 1974, the tax rate was again increased to 4 3/4 percent. Effective July 15, 1991, the tax rate was increased to 5 1/2 percent. Effective July 1, 1993, the state tax rate was reduced to 5 percent. Effective January 1, 2001, the state tax rate decreased to 4 3/4 percent. Effective January 1, 2002, the state tax rate was increased to 5 percent. Effective April 1, 2009, the state sales tax rate rose from 5 percent to 6 percent and will be in effect until June 30, 2011.
- e. Starting in 2008-09, the number of permits that were active on December 31. Prior to 2008-09, the number of active permits on record on December 31.
- f. Effective July 15, 1991, bottled water, newspapers and periodicals, and candy and certain other snack food became subject to tax. Sellers of these previously exempt products were required to secure a permit. Effective December 1, 1992, candy and snack food were again exempt from the sales and use tax.
- g. Includes almost \$100 million resulting from legislation effective August 1, 1965, requiring some 24,000 taxpayers with monthly taxable sales of \$17,000 or more to prepay their quarterly sales and use tax.
- h. The Board began to administer the Bradley-Burns Local Sales and Use Tax Law effective April 1, 1956, at a rate of 1 percent. The law provided for local option and thus it was not adopted by all cities and counties until January 1, 1962.
- i. Effective July 1, 1939, all persons selling tangible personal property of a kind whose retail sale is subject to tax were required to secure a permit for each of their outlets, whether or not they engaged in the business of making retail sales. Prior to this time, only retailers were required to secure permits.
- j. All outstanding licenses expired on July 31, 1935, and were reissued only after payment of a fee of \$1 if renewed on or before July 31st and \$1.50 if renewed thereafter.
- k. The state sales tax was first imposed August 1, 1933, at a rate of 2 1/2 percent. Collections cover only three quarterly and 11 monthly returns.

Sales and Use Taxes

TABLE 19—STATE SALES AND USE TAX STATISTICS, BY TYPE OF BUSINESS, 2009-10

Type of business 1	Taxable transactions ^a			Number of permits on June 30, 2010 ^b 5
	Amount (In thousands) 2	Percent of total 3	Percent change from year to year 4	
Retail and Food Services				
Motor vehicle and parts dealers	\$45,961,512	9.93	0.1	32,727
New car dealers	33,149,817	7.16	1.1	2,300
Used car dealers	4,578,073	.99	3.7	7,339
Other motor vehicle dealers	2,376,105	.51	-18.3	3,283
Automotive parts, accessories, and tire stores	5,857,518	1.26	1.0	19,805
Furniture and home furnishings stores	8,556,313	1.85	-5.1	18,252
Furniture stores	5,057,615	1.09	-0.3	8,505
Home furnishings stores	3,498,698	.76	-11.2	9,747
Electronics and appliance stores	13,447,907	2.90	-7.7	21,984
Appliance, video, and other electronics stores	8,155,473	1.76	-8.1	9,319
Computer and software stores	4,965,622	1.07	-6.5	11,627
Camera and photographic supplies stores	326,812	.07	-14.2	1,038
Building material and garden supply	24,230,143	5.23	-4.6	17,035
Building material and supply dealers	21,997,947	4.75	-4.7	11,608
Lawn and garden equipment and supply stores	2,232,195	.48	-3.9	5,427
Food and beverage stores	22,681,096	4.90	-0.4	29,900
Supermarkets and other grocery stores	17,136,617	3.70	-1.2	12,185
Convenience stores	1,996,284	.43	2.9	4,873
Specialty food stores	591,982	.13	9.9	6,801
Beer, wine, and liquor stores	2,956,212	.64	0.9	6,041
Health and personal care stores	9,337,668	2.02	1.4	21,188
Pharmacies and drug stores	6,298,305	1.36	-1.3	5,524
Health and personal care stores	3,039,363	.66	7.4	15,664
Gasoline stations	43,002,864	9.29	1.6	10,096
Clothing and clothing accessories stores	26,299,755	5.68	1.5	65,734
Men's clothing stores	775,265	.17	-6.8	2,605
Women's clothing stores	4,181,107	.90	0.4	10,516
Family clothing, accessories, and other stores	15,979,525	3.45	3.5	35,868
Shoe stores	2,702,518	.58	0.2	5,184
Jewelry, luggage, and leather goods stores	2,661,339	.57	-3.9	11,561
Sporting goods, hobby, book and music stores	10,220,278	2.21	-5.0	27,724
Sporting goods stores	4,014,416	.87	-1.6	8,969
Hobby, toy, and musical instrument stores	3,505,603	.76	-4.1	7,078
Book, periodical, and music stores	2,700,259	.58	-10.8	11,677
General merchandise stores	45,362,856	9.80	-1.8	15,684
Miscellaneous store retailers	16,331,486	3.53	-5.5	118,369
Florists	451,268	.10	-7.9	4,950
Office supplies and stationery stores	4,218,170	.91	-0.3	2,315
Gift, novelty, and souvenir stores	1,423,332	.31	-5.6	17,356
Used merchandise stores	683,690	.15	0.8	13,841
Other miscellaneous store retailers	9,555,026	2.06	-8.0	79,907
Nonstore retailers	2,791,676	.60	-11.2	178,056
Food services and drinking places	50,189,840	10.84	-1.7	92,370
Full-service restaurants	25,195,045	5.44	-1.9	31,629
Limited-service eating places	21,969,278	4.74	-1.2	49,502
Special food services	1,951,513	.42	-3.3	8,414
Drinking places (alcoholic beverages)	1,074,005	.23	-1.0	2,825
Retail and Food Services Totals	\$318,413,396	68.76	-1.6	649,119
All Other Outlets	144,651,173	31.24	-10.1	328,928
Totals All Outlets	\$463,064,569	100.00	-4.4	978,047
HISTORICAL DATA				
Comparable data for all outlets				
2008-09	\$484,424,355	—	-12.4	953,851
2007-08	552,894,908	—	-2.1	1,034,675
2006-07	564,836,872	—	2.0	1,032,920
2005-06	553,519,835	—	7.4	1,048,358

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 14, 2009, through August 12, 2010.

b. Starting in 2009, the number of permits that were active on June 30. Prior to 2009, the number of active permits on record on June 30. A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

c. Only sales subject to sales and use tax are tabulated. Excluded are sales of food for home consumption and prescription medicines.

NOTE: Detail may not compute to total due to rounding.

The conversion of the business codes of sales and use tax permit holders from the previous business coding system to North American Industry Classification System (NAICS) codes caused a change in the format of this table starting with the 2008-09 report.

Sales and Use Taxes

TABLE 20—STATE SALES AND USE TAX STATISTICS, BY COUNTY, 2009-10

County	Taxable sales of all outlets ^a			Number of permits on June 30, 2010 ^b
	Amount (In thousands)	Percent of total	Percent change from 2008-09	
1	2	3	4	5
Alameda	\$20,888,336	4.51	-3.7	40,348
Alpine	21,653	.00	6.5	68
Amador	352,483	.08	-10.4	1,398
Butte	2,386,191	.52	-3.4	5,961
Calaveras	263,266	.06	-6.3	1,525
Colusa	381,188	.08	-23.7	501
Contra Costa	11,867,706	2.56	-3.9	21,784
Del Norte	200,580	.04	-6.4	566
El Dorado	1,535,899	.33	-5.3	5,702
Fresno	9,943,852	2.15	-7.5	19,350
Glenn	269,972	.06	-7.6	685
Humboldt	1,662,701	.36	5.6	4,642
Imperial	1,834,108	.40	-6.9	3,432
Inyo	302,072	.07	-2.5	697
Kern	9,984,269	2.16	-9.6	15,845
Kings	1,148,845	.25	-11.1	2,082
Lake	456,747	.10	-11.1	1,759
Lassen	213,409	.05	-11.2	588
Los Angeles	113,855,960	24.59	-5.1	271,293
Madera	1,112,393	.24	-7.3	2,886
Marin	3,751,474	.81	-1.6	10,242
Mariposa	164,108	.04	2.1	647
Mendocino	1,064,362	.23	-6.1	3,705
Merced	2,077,640	.45	-4.7	3,671
Modoc	76,278	.02	-11.5	321
Mono	205,781	.04	-9.8	581
Monterey	4,829,514	1.04	-2.4	10,204
Napa	2,242,340	.48	-5.3	5,148
Nevada	991,191	.21	-6.6	3,938
Orange	46,424,421	10.03	-4.3	92,047
Placer	5,887,851	1.27	-2.8	11,439
Plumas	169,071	.04	-15.6	967
Riverside	22,581,528	4.88	-3.8	45,688
Sacramento	16,638,459	3.59	-5.5	32,789
San Benito	427,392	.09	-4.9	1,244
San Bernardino	23,952,449	5.17	-4.5	47,562
San Diego	40,548,831	8.76	-2.3	83,194
San Francisco	12,855,595	2.78	-4.9	26,896
San Joaquin	7,354,115	1.59	-5.9	12,633
San Luis Obispo	3,423,190	.74	-7.9	9,425
San Mateo	11,546,960	2.49	-3.4	18,979
Santa Barbara	5,159,333	1.11	-4.4	12,298
Santa Clara	28,719,474	6.20	-1.0	43,583
Santa Cruz	2,682,048	.58	-3.5	8,222
Shasta	2,457,008	.53	2.2	5,452
Sierra	17,195	.00	-9.2	119
Siskiyou	419,219	.09	-10.0	1,815
Solano	5,222,068	1.13	-8.9	7,839
Sonoma	6,321,094	1.37	-5.4	17,303
Stanislaus	5,901,423	1.27	-4.8	9,881
Sutter	1,179,616	.25	-3.3	1,942
Tehama	539,766	.12	-8.3	1,444
Trinity	70,653	.02	-4.0	560
Tulare	4,272,443	.92	-1.6	8,434
Tuolumne	512,116	.11	-9.3	1,937
Ventura	10,014,253	2.16	-3.6	22,422
Yolo	2,885,309	.62	-7.8	4,035
Yuba	428,809	.09	-8.1	1,255
Statewide	368,562	.08	8.9	7,074
Totals	\$463,064,569	100.00	-4.4	978,047

a. Sales or purchases made with minor exceptions during the fiscal year as reported on returns received from August 14, 2009, through August 12, 2010.

b. Starting in 2009, the number of permits that were active on June 30. Prior to 2009, the number of active permits on record on June 30. A separate permit is required for each outlet of each person selling tangible personal property of a kind whose retail sale is subject to tax.

NOTE: Detail may not compute to total due to rounding.

Sales and Use Taxes

**TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, 2009-10
(In dollars)**

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
Alameda County	10,799,430	Del Norte County	674,124	Kern County	23,440,273	Los Angeles County	
Alameda	4,430,889	Crescent City	828,248	Arvin	421,999	—Continued	
Albany	1,488,715			Bakersfield	36,914,503	Industry	17,282,487
Berkeley	9,758,473	Total	1,502,373	California City	216,927	Inglewood	7,144,002
Dublin	8,932,670			Delano	2,393,080	Irwindale	2,841,136
Emeryville	4,716,197	El Dorado County	6,831,253	Maricopa ^b	20,464	La Canada-	
Fremont	19,970,495	Placerville	2,101,203	McFarland	172,394	Flintridge	1,468,136
Hayward	17,792,363	South Lake Tahoe ...	2,544,549	Ridgecrest	2,019,551	La Habra Heights ^a ..	28,027
Livermore	11,041,953	Total	11,477,006	Shafter	4,659,144	La Mirada ^a	5,855,740
Newark	5,784,662			Taft	1,151,787	La Puente	1,491,941
Oakland	25,260,923	Fresno County	12,167,353	Tehachapi	1,052,214	La Verne	2,452,200
Piedmont	91,071	Clovis	9,326,829	Wasco	751,613	Lakewood	7,885,004
Pleasanton	11,953,187	Coalinga	681,292	Total	73,213,947	Lancaster	10,726,798
San Leandro	13,708,417	Firebaugh ^a	460,471			Lawndale	1,595,780
Union City	5,501,909	Fowler	720,495	Kings County	1,447,794	Lomita	1,056,024
Total	151,231,354	Fresno	44,726,049	Avenal	154,457	Long Beach	37,507,056
Alpine County	190,975	Huron	104,798	Corcoran ^a	574,004	Los Angeles	280,287,914
Amador County	1,919,686	Kerman	689,839	Hanford	5,359,468	Lynwood	2,297,567
Amador City	6,492	Kingsburg	589,932	Lemoore	1,189,170	Malibu	1,820,628
Ione	122,620	Mendota	444,669	Total	8,724,894	Manhattan Beach ...	5,535,952
Jackson	417,485	Orange Cove	102,564			Maywood	717,104
Plymouth	86,611	Parlier	254,220	Lake County	1,633,299	Monrovia	5,283,791
Sutter Creek	129,456	Reedley	984,152	Clearlake	945,594	Montebello	6,973,860
Total	2,682,350	San Joaquin ^a	143,069	Lakeport	866,085	Monterey Park	2,928,712
Butte County	2,628,040	Sanger	1,092,105	Total	3,444,978	Norwalk	5,879,049
Biggs	15,722	Selma	2,114,625			Palmdale	10,528,852
Chico	10,890,362	Total	74,602,462	Lassen County	541,483	Palos Verdes	
Gridley	653,142	Glenn County	686,219	Susanville	1,113,373	Estates	150,384
Oroville	2,336,056	Orland	509,273	Total	1,654,856	Paramount	4,486,755
Paradise	1,157,215	Willows	812,320			Pasadena	21,528,592
Total	17,680,536	Total	2,007,812	Los Angeles County ..	33,740,241	Pico Rivera	5,147,229
Calaveras County	1,507,367	Humboldt County	3,022,860	Agoura Hills	2,151,978	Pomona	9,524,891
Angels Camp	445,466	Arcata	1,496,444	Alhambra	8,301,659	Rancho Palos	
Total	1,952,833	Blue Lake	13,177	Arcadia	6,229,299	Verdes	1,048,424
Colusa County ^a	2,340,433	Eureka	6,214,570	Artesia	1,277,866	Redondo Beach	6,102,178
Colusa ^a	918,661	Ferndale	103,191	Avalon	472,042	Rolling Hills ^c	-
Williams ^a	456,944	Fortuna	1,007,434	Azusa	2,925,587	Rolling Hills	
Total	3,716,038	Rio Dell	79,765	Baldwin Park ^d	4,096,760	Estates	910,355
Contra Costa County	9,577,478	Trinidad	71,325	Bell	1,577,128	Rosemead	2,866,282
Antioch	6,630,555	Total	12,008,766	Bell Gardens	1,462,777	San Dimas	4,752,450
Brentwood	3,778,741	Imperial County	1,351,241	Bellflower	3,272,292	San Fernando	2,527,626
Clayton	256,971	Brawley	1,462,214	Beverly Hills	15,522,999	San Gabriel	2,265,248
Concord	17,096,769	Calexico	2,681,844	Bradbury ^b	2,070	San Marino	310,471
Danville	3,163,725	Calipatria	57,657	Burbank	19,159,280	Santa Clarita	19,291,795
El Cerrito	2,449,595	El Centro	6,497,316	Calabasas	3,887,867	Santa Fe Springs ...	14,232,944
Hercules	908,910	Holtville	226,623	Carson	11,651,836	Santa Monica	19,897,602
Lafayette	1,645,624	Imperial ^a	1,331,993	Cerritos	13,508,266	Sierra Madre	192,210
Martinez	2,961,707	Westmorland ^a	126,019	Claremont	1,942,725	Signal Hill	6,840,803
Moraga	676,546	Total	13,734,908	Commerce	8,948,468	South El Monte	2,816,949
Oakley	978,627	Inyo County	860,585	Compton	4,822,494	South Gate	4,163,189
Orinda	676,164	Bishop	1,356,867	Covina	4,708,997	South Pasadena	1,197,950
Pinole	2,087,994	Total	2,217,452	Cudahy	693,683	Temple City	1,121,105
Pittsburg ^a	4,598,874			Culver City	11,117,631	Torrance	26,980,018
Pleasant Hill	4,550,562			Diamond Bar	2,333,528	Vernon	3,005,451
Richmond	8,248,990			Downey	8,939,626	Walnut	1,140,742
San Pablo	1,178,333			Duarte	3,020,680	West Covina	8,730,921
San Ramon	5,156,413			El Monte	8,595,350	West Hollywood	8,240,093
Walnut Creek	12,059,767			El Segundo	7,846,159	Westlake Village	2,013,335
Total	88,682,344			Gardena	5,282,280	Whittier	5,689,140
				Glendale	19,029,548	Total	841,273,880
				Glendora	4,672,982	Madera County	4,159,272
				Hawaiian Gardens ..	466,005	Chowchilla	578,137
				Hawthorne	7,487,860	Madera	3,514,207
				Hermosa Beach	1,573,698	Total	8,251,615
				Hidden Hills	11,361		
				Huntington Park	3,777,970		

Sales and Use Taxes

**TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, 2009-10—Continued
(In dollars)**

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
Marin County	2,571,091	Napa County	4,420,938	Riverside County	20,438,270	San Bernardino County—Continued	
Belvedere	45,104	American Canyon	1,422,484	Banning	1,252,884	San Bernardino	16,313,482
Corte Madera	3,983,621	Calistoga	513,745	Beaumont	2,279,525	Twentynine Palms	795,926
Fairfax	314,020	Napa	8,320,750	Blythe	1,106,264	Upland	6,795,566
Larkspur	1,343,125	St. Helena	1,542,815	Calimesa	412,661	Victorville	10,738,112
Mill Valley	1,534,144	Yountville	550,552	Canyon Lake	113,358	Yucaipa	1,816,055
Novato	5,299,669	Total	16,771,284	Cathedral City	4,460,302	Yucca Valley	2,010,102
Ross	28,910	Nevada County	1,361,525	Coachella	1,954,630	Total	176,953,562
San Anselmo	725,730	Grass Valley	3,844,758	Corona	19,449,160	San Diego County	15,700,698
San Rafael	10,626,765	Nevada City	539,308	Desert Hot Springs	660,729	Carlsbad	17,163,282
Sausalito	994,915	Truckee	1,981,697	Hemet	5,943,090	Chula Vista	18,409,681
Tiburon	301,956	Total	7,427,288	Indian Wells	625,621	Coronado	1,582,700
Total	27,769,049	Orange County	4,845,782	Indio	4,558,222	Del Mar	993,606
Mariposa County	1,207,833	Aliso Viejo	3,040,904	La Quinta	5,184,705	El Cajon	12,829,820
Mendocino County	3,012,649	Anaheim	37,074,439	Lake Elsinore	4,722,737	Encinitas	7,157,015
Fort Bragg	1,053,434	Brea	11,231,105	Menifee	2,867,333	Escondido	16,817,049
Point Arena	52,843	Buena Park	14,228,184	Moreno Valley	8,459,155	Imperial Beach	547,447
Ukiah	2,891,379	Costa Mesa	27,198,671	Norco	7,342,599	La Mesa	7,326,987
Willits	941,240	Cypress	7,842,053	Palm Desert	2,695,297	Lemon Grove	2,500,485
Total	7,951,545	Dana Point	2,896,058	Palm Springs	9,970,495	National City	8,600,253
Merced County	4,188,546	Fountain Valley	6,985,748	Palm Springs	6,442,639	Oceanside	11,950,721
Atwater	1,705,856	Fullerton	11,715,040	Rancho Mirage	2,889,013	Poway	7,367,773
Dos Palos	245,724	Garden Grove	11,165,846	Riverside	28,648,254	San Diego	142,988,493
Gustine	137,244	Huntington Beach	18,837,173	San Jacinto	1,442,207	San Marcos	9,539,026
Livingston	794,044	Irvine	30,989,324	Temecula	17,032,389	Santee	5,553,211
Los Banos	2,315,587	La Habra	5,913,569	Wildomar	797,732	Solana Beach	1,921,542
Merced	6,454,700	La Palma	2,139,548	Total	165,755,551	Vista	8,664,615
Total	15,841,701	Laguna Beach	2,668,077	Sacramento County	44,626,796	Total	297,614,404
Modoc County	158,483	Laguna Hills	3,912,215	Citrus Heights	7,691,583	City and County of San Francisco	94,432,891
Alturas	438,540	Laguna Niguel	7,078,102	Elk Grove	10,940,065	San Joaquin County	8,640,453
Total	597,023	Laguna Woods	602,684	Folsom	10,073,402	Escalon	406,467
Mono County	313,909	Lake Forest	8,366,575	Galt	951,698	Lathrop	1,621,595
Mammoth Lakes	1,258,013	Lake Forest	8,366,575	Isleton	68,336	Lodi	5,450,507
Total	1,571,921	Los Alamitos	1,683,076	Rancho Cordova	6,310,801	Manteca	5,825,793
Monterey County	5,382,307	Mission Viejo	10,219,959	Sacramento	42,242,524	Ripon	1,247,973
Carmel	1,256,726	Newport Beach	17,468,391	Total	122,905,203	Stockton	23,867,958
Del Rey Oaks	204,125	Orange	20,460,391	San Benito County	1,067,883	Tracy	7,296,282
Gonzales	366,026	Placentia	3,097,913	Hollister	2,062,495	Total	54,357,028
Greenfield	545,109	Rancho Santa Margarita	3,576,073	San Juan Bautista	94,004	San Luis Obispo County	5,239,196
King City	743,821	San Clemente	4,441,157	Total	3,224,382	Arroyo Grande	2,060,488
Marina	1,454,330	San Juan Capistrano	4,184,162	San Bernardino County	12,109,289	Atascadero	2,019,178
Monterey	4,936,558	Santa Ana	25,488,857	Adelanto	901,588	Grover Beach	690,752
Pacific Grove	986,704	Seal Beach	3,099,383	Apple Valley	3,648,067	Morro Bay	978,585
Salinas	14,345,628	Stanton	2,186,579	Barstow	4,296,163	Paso Robles	4,812,365
Sand City	1,616,488	Tustin	12,445,201	Big Bear Lake	1,258,736	Pismo Beach	1,563,133
Seaside	3,091,813	Villa Park	68,672	Chino	10,644,698	San Luis Obispo	8,607,745
Soledad	363,987	Westminster	9,377,372	Chino Hills	4,428,488	Total	25,971,442
Total	35,293,623	Yorba Linda	3,927,218	Colton ^c	3,732,832		
		Total	340,455,501	Fontana	14,670,309		
		Placer County	8,202,360	Grand Terrace	571,377		
		Auburn	2,373,433	Hesperia	4,142,658		
		Colfax	380,769	Highland	1,302,333		
		Lincoln	1,780,576	Loma Linda	2,293,198		
		Loomis	547,660	Montclair	6,721,484		
		Rocklin	4,375,367	Needles	275,093		
		Roseville	25,863,190	Ontario	38,499,334		
		Total	43,523,353	Rancho Cucamonga	15,834,161		
		Plumas County	1,185,655	Redlands	6,764,600		
		Portola	145,286	Rialto	6,389,911		
		Total	1,330,940				

Sales and Use Taxes

**TABLE 21A—REVENUES DISTRIBUTED TO CITIES AND COUNTIES
FROM LOCAL SALES AND USE TAXES, 2009-10—Concluded
(In dollars)**

Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed	Jurisdiction	Revenue distributed
1	2	1	2	1	2	1	2
San Mateo County	12,987,187	Santa Cruz County ...	5,518,042	Sonoma County	9,235,390	Tuolumne County ...	2,280,977
Atherton	80,039	Capitola	2,955,577	Cloverdale	391,540	Sonora	1,574,230
Belmont	1,648,000	Santa Cruz	6,097,117	Cotati	1,131,250	Total	3,855,207
Brisbane	3,805,622	Scotts Valley	1,247,905	Healdsburg	2,065,766	Ventura County	5,222,084
Burlingame	5,207,890	Watsonville	4,223,156	Petaluma	6,415,956	Camarillo	8,503,601
Colma	4,764,428	Total	20,041,798	Rohnert Park	4,427,390	Fillmore ^c	-
Daly City	6,106,925	Shasta County	2,220,929	Santa Rosa	18,474,875	Moorpark	2,280,198
East Palo Alto	1,878,632	Anderson	1,590,067	Sebastopol	1,015,549	Ojai	670,274
Foster City ^b	778,820	Redding	13,933,301	Sonoma	1,429,733	Oxnard	14,943,164
Half Moon Bay	1,321,203	Shasta Lake	371,800	Windsor	2,193,958	Port Hueneme	670,435
Hillsborough ^a	76,928	Total	18,116,097	Total	46,781,409	Santa Paula	1,197,267
Menlo Park	4,086,476	Sierra County	86,307	Stanislaus County	10,478,606	Simi Valley	10,014,870
Millbrae	1,450,031	Loyalton	43,845	Ceres	3,149,783	Thousand Oaks	17,222,309
Pacifica	1,125,879	Total	130,152	Hughson	292,066	Ventura	13,109,396
Portola Valley	94,929	Siskiyou County	518,095	Modesto	17,886,023	Total	73,833,597
Redwood City	10,882,094	Dorris ^b	22,691	Newman	199,082	Yolo County	1,840,005
San Bruno	4,336,712	Dunsmuir	59,280	Oakdale	1,799,968	Davis	3,857,493
San Carlos	4,745,150	Etna ^a	24,212	Patterson	926,716	West Sacramento ..	9,427,878
San Mateo	10,246,862	Fort Jones	79,265	Riverbank	1,748,326	Winters	225,901
South San Francisco	7,641,102	Montague	47,110	Turlock	6,766,516	Woodland	6,079,285
Woodside	309,950	Mount Shasta	632,439	Waterford	236,350	Total	21,430,563
Total	83,574,859	Tulelake	93,030	Total	43,483,435	Yuba County	1,853,933
Santa Barbara		Weed	402,189	Sutter County ^b	1,781,604	Marysville	1,147,849
County	6,757,410	Yreka	1,276,693	Live Oak	153,088	Wheatland	112,897
Buellton	1,106,351	Total	3,155,004	Yuba City	6,957,058	Total	3,114,679
Carpinteria	1,303,069	Solano County	1,610,507	Total	8,891,750	Amounts distributed	
Goleta	2,861,858	Benicia	4,658,819	Tehama County	981,411	to:	
Guadalupe	173,874	Dixon	3,412,043	Corning	1,248,295	City and County of	
Lompoc	2,372,698	Fairfield	10,385,270	Red Bluff	1,750,458	San Francisco	94,432,891
Santa Barbara	12,374,959	Rio Vista	573,368	Tehama ^{a,b}	649	Counties other than	
Santa Maria	10,822,828	Suisun	660,690	Total	3,980,813	San Francisco	336,539,440
Solvang	686,665	Vacaville	10,597,688	Trinity County	549,333	Cities other than	
Total	38,459,712	Vallejo	7,654,208	Tulare County	5,786,497	San Francisco	2,979,113,559
Santa Clara County ..	2,638,056	Total	39,552,593	Dinuba	1,340,536	GRAND TOTAL	3,410,085,890
Campbell	6,035,065	Solano County	1,610,507	Exeter	457,737		
Cupertino	11,191,099	Benicia	4,658,819	Farmersville	317,770		
Gilroy	8,749,900	Dixon	3,412,043	Lindsay	398,498		
Los Altos	1,583,317	Fairfield	10,385,270	Porterville	3,236,595		
Los Altos Hills	60,076	Rio Vista	573,368	Tulare	4,994,168		
Los Gatos	6,330,961	Suisun	660,690	Visalia	13,741,083		
Milpitas	11,204,864	Vacaville	10,597,688	Woodlake	200,315		
Monte Sereno	10,302	Vallejo	7,654,208	Total	30,473,200		
Morgan Hill	3,614,293	Total	39,552,593				
Mountain View	11,018,175						
Palo Alto	13,882,340						
San Jose	90,369,945						
Santa Clara	23,802,362						
Saratoga	753,618						
Sunnyvale	18,210,416						
Total	209,454,789						

a. Distributions during 2009-10 include the following overpayments to the following jurisdictions which will be deducted from 2010-11 allocations: Colusa, \$56,228; Colusa County, \$343,760; Corcoran, \$2,147; Etna, \$5,828; Firebaugh, \$195,472; Hillsborough, \$313; Imperial, \$306,780; La Habra Heights, \$4,282; La Mirada, \$1,464; Pittsburg, \$130,940; San Joaquin, \$353; Tehama, \$629; Westmorland, \$23,381; and Williams, \$60,856.

b. If overpayments had not been made in prior fiscal years, the distributions in 2009-10 to the following cities would have been higher by the amount shown: Baldwin Park, \$47,090; Bradbury, \$99; Dorris, \$288; Foster City, \$2,216,810; Maricopa, \$593; Sutter County, \$33,843; and Tehama, \$191.

c. The 2010-11 allocations in the following cities will be reduced by the amount shown for overpayments in prior fiscal years: Colton, \$8,923; Fillmore, \$2,560,687; and Rolling Hills, \$3,052.

NOTE: Detail may not compute to total due to rounding.

Sales and Use Taxes

TABLE 21B—REVENUES DISTRIBUTED TO COUNTIES FROM COUNTY TRANSPORTATION TAX^a, 2009-10

County	Revenue distributed ^b	County	Revenue distributed ^b	County	Revenue distributed ^b
1	2	1	2	1	2
Alameda	\$50,359,342	Marin	9,241,572	San Mateo	28,278,676
Alpine	63,654	Mariposa	403,104	Santa Barbara	12,711,559
Amador	895,172	Mendocino	2,652,945	Santa Clara	69,602,488
Butte	5,880,896	Merced	5,267,776	Santa Cruz	6,631,837
Calaveras	651,449	Modoc	199,588	Shasta	6,027,299
Colusa ^c	1,238,794	Mono	525,528	Sierra	43,263
Contra Costa	28,866,624	Monterey	11,727,005	Siskiyou	1,048,977
Del Norte	500,859	Napa	5,578,656	Solano	13,099,294
El Dorado	3,833,413	Nevada	2,477,158	Sonoma	15,575,678
Fresno	24,759,253	Orange	113,687,887	Stanislaus	14,452,957
Glenn	669,918	Placer	14,544,387	Sutter	2,976,358
Humboldt	4,003,053	Plumas	443,441	Tehama	1,327,088
Imperial	4,445,036	Riverside	55,373,997	Trinity	183,590
Inyo	741,737	Sacramento	40,943,832	Tulare	10,153,804
Kern	24,416,563	San Benito	1,076,253	Tuolumne	1,263,930
Kings	2,885,534	San Bernardino	58,936,260	Ventura	24,802,338
Lake	1,149,845	San Diego	99,285,509	Yolo	7,144,618
Lassen	555,062	San Francisco	31,511,433	Yuba	1,042,917
Los Angeles	280,300,439	San Joaquin	18,086,127		
Madera	2,742,040	San Luis Obispo	8,637,772		
				Total	\$1,135,925,583

a. Effective July 1, 1972, a 1/4 percent county sales tax was imposed. This revenue is to be used for transportation purposes in each county.

b. These are actual payments to the counties and exclude the Board's administrative charge of \$12,774,840 and the Business and Transportation Agency's administrative charge of \$1,145,663.

c. Distributions during 2009-10 include the following overpayments to the following county which will be deducted from 2010-11 allocations: Colusa County, \$153,157.

NOTE: Detail may not compute to total due to rounding.

Sales and Use Taxes

TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2009-10

District 1	Rate (%) 2	Effective dates		Jurisdiction 5	Revenue distributed ^a 6
		Start 3	End 4		
COUNTY DISTRICTS					
Alameda County Essential Health Care Services .....	.50	7/01/04	6/30/19	Alameda County	\$93,874,887
Alameda County Transportation Improvement Authority ....	.50	4/01/02	3/31/22	Alameda County	94,064,774
Amador County Fire Protection and Emergency Medical Services .....	.50	4/01/09	None	Amador County	2,041,044
Bay Area Rapid Transit District ^c .....	.50	4/01/70	None	Alameda, Contra Costa, and San Francisco counties	222,054,178
Contra Costa Transportation Authority .....	.50	4/01/89	3/31/34	Contra Costa County	61,582,125
Fresno County Public Library .....	.125	4/01/99	3/31/13	Fresno County	11,793,317
Fresno County Transportation Authority .....	.50	7/01/87	6/30/27	Fresno County	48,985,588
Fresno County Zoo Authority .....	.10	4/01/05	3/31/15	Fresno County	9,315,775
Imperial County Local Transportation Authority .....	.50	4/01/90	3/31/50	Imperial County	9,839,284
Inyo County Rural Counties .....	.50	10/01/88	None	Inyo County	1,836,933
Los Angeles County Metro Transportation Authority ^b .....	.50	7/01/09	6/30/39	Los Angeles County	445,421,390
Los Angeles County Transportation Commission .....	.50	7/01/82	None	Los Angeles County	555,238,248
Los Angeles County Transportation Commission .....	.50	4/01/91	None	Los Angeles County	555,284,847
Madera County 2006 Transportation Authority .....	.50	4/01/07	3/31/27	Madera County	6,118,354
Marin County Transportation Authority .....	.50	4/01/05	3/31/25	Marin County	18,816,292
Mariposa County Health Care .....	.50	4/01/05	3/31/25	Mariposa County	980,223
Napa County Flood Protection Authority .....	.50	7/01/98	6/30/18	Napa County	11,952,722
Nevada County Public Library .....	.125	10/01/98	9/30/18	Nevada County	1,297,740
Orange County Transportation Authority .....	.50	4/01/91	3/31/41	Orange County	214,161,849
Riverside County Transportation Commission .....	.50	7/01/89	6/30/39	Riverside County	111,809,759
Sacramento Transportation Authority .....	.50	4/01/89	3/31/39	Sacramento County	82,090,478
San Bernardino County Transportation Authority .....	.50	4/01/90	3/31/40	San Bernardino County	106,754,464
San Diego County Regional Transportation Commission ...	.50	4/01/88	3/31/48	San Diego County	204,191,748
San Francisco County Public Finance Authority .....	.25	10/01/93	None	City and County of San Francisco	32,866,846
San Francisco County Transportation Authority .....	.50	4/01/90	None	City and County of San Francisco	66,505,622
San Joaquin County Transportation Authority .....	.50	4/01/91	3/31/41	San Joaquin County	35,740,064
San Mateo County Transit District .....	.50	7/01/82	None	San Mateo County	57,040,216
San Mateo County Transportation Authority .....	.50	1/01/89	12/31/33	San Mateo County	57,038,042
Santa Barbara County Local Transportation Authority .....	.50	4/01/90	3/31/40	Santa Barbara County	27,047,320
Santa Clara County General Fund ^b	-	4/01/97	3/31/06	Santa Clara County	662,742
Santa Clara County Transit District .....	.50	10/01/76	None	Santa Clara County	133,891,021
Santa Clara Valley Transportation Authority .....	.50	4/01/06	3/31/36	Santa Clara County	133,247,986
Santa Cruz County Public Library .....	.25	4/01/97	None	Santa Cruz County	6,947,419
Santa Cruz Metropolitan Transit District .....	.50	1/01/79	None	Santa Cruz County	14,071,378
Solano County Public Library .....	.125	10/01/98	9/30/14	Solano County	6,036,545
Sonoma County Open Space Authority .....	.25	4/01/91	3/31/11	Sonoma County	15,348,517
Sonoma County Transportation Authority .....	.25	4/01/05	3/31/25	Sonoma County	15,351,090
Sonoma-Marín Area Rail Transit District .....	.25	4/01/09	3/31/29	Marin and Sonoma counties	23,994,229
Stanislaus County Public Library .....	.125	7/01/95	6/30/13	Stanislaus County	6,771,688
Tulare County ^b	-	10/01/95	12/31/97	Tulare County	3,956
Tulare County Transportation Authority .....	.50	4/01/07	3/31/37	Tulare County	21,369,129
Total for county districts					\$3,523,439,827

Sales and Use Taxes

**TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM
TRANSACTIONS AND USE TAX, 2009-10—Continued**

District 1	Rate (%) 2	Effective dates		Jurisdiction City (County) 5	Revenue distributed ^a 6
		Start 3	End 4		
CITY DISTRICTS					
City of Arcata .....	.75	4/01/09	3/31/29	Arcata (Humboldt County)	\$1,544,860
City of Arroyo Grande .....	.50	4/01/07	None	Arroyo Grande (San Luis Obispo County)	1,585,500
City of Arvin	1.00	4/01/09	None	Arvin (Kern County)	581,113
City of Avalon Municipal Hospital & Clinic District ...	.50	10/01/00	None	Avalon (Los Angeles County)	398,115
City of Calexico Heffernan Memorial Hospital District ^d	—	10/01/92	3/31/06	Calexico (Imperial County)	4,390
City of Campbell Vital City Services, Maintenance & Protection .....	.25	4/01/09	None	Campbell (Santa Clara County)	1,675,841
City of Capitola .....	.25	4/01/05	12/31/17	Capitola (Santa Cruz County)	840,162
City of Ceres Public Safety .....	.50	4/01/08	None	Ceres (Stanislaus County)	1,843,060
City of Clearlake Public Safety .....	.50	7/01/95	None	Clearlake (Lake County)	665,264
City of Davis General Revenue .....	.50	7/01/04	12/31/16 ^f	Davis (Yolo County)	2,850,058
City of Del Rey Oaks	1.00	4/01/07	3/31/12	Del Rey Oaks (Monterey County)	321,875
City of Delano	1.00	4/01/08	3/31/18	Delano (Kern County)	3,119,707
City of Dinuba Police & Fire Protection .....	.75	4/01/06	None	Dinuba (Tulare County)	1,654,181
City of El Cajon Public Safety Facilities .....	.50	4/01/05	3/31/15	El Cajon (San Diego County)	6,868,492
City of El Cajon Service Preservation .....	.50	4/01/09	3/31/29	El Cajon (San Diego County)	6,882,613
City of El Cerrito Street Improvements .....	.50	7/01/08	None	El Cerrito (Contra Costa County)	1,370,501
City of El Monte .....	.50	4/01/09	3/31/14	El Monte (Los Angeles County)	3,017,659
City of Eureka .....	.25	4/01/09	None	Eureka (Humboldt County)	1,686,728
City of Farmersville .....	.50	4/01/05	None	Farmersville (Tulare County)	210,727
City of Fort Bragg Maintain City Streets .....	.50	1/01/05	12/31/14	Fort Bragg (Mendocino County)	723,143
City of Galt Public Safety .....	.50	4/01/09	None	Galt (Sacramento County)	713,064
City of Grover Beach .....	.50	4/01/07	None	Grover Beach (San Luis Obispo County)	483,488
City of Gustine Community Enhancement to Services ^e .....	.50	4/01/10	None	Gustine (Merced County)	5,607
City of Hollister	1.00	4/01/08	3/31/13	Hollister (San Benito County)	2,955,031
City of Inglewood Vital City Services .....	.50	4/01/07	None	Inglewood (Los Angeles County)	4,667,133
City of La Habra .....	.50	4/01/09	12/31/28	La Habra (Orange County)	3,474,233
City of La Mesa .....	.75	4/01/09	3/31/29	La Mesa (San Diego County)	6,575,585
City of Laguna Beach Temporary ^d	—	7/01/06	6/30/09 ^f	Laguna Beach (Orange County)	587,143
City of Lakeport .....	.50	4/01/05	None	Lakeport (Lake County)	602,062
City of Los Banos Public Safety .....	.50	4/01/05	None	Los Banos (Merced County)	1,611,609
City of Mammoth Lakes Parks, Recreation & Trails	.50	10/01/08	None	Mammoth Lakes (Mono County)	911,994
City of Manteca Public Safety .....	.50	4/01/07	None	Manteca (San Joaquin County)	3,665,526
City of Merced .....	.50	4/01/06	3/31/26	Merced (Merced County)	4,603,653
City of Montclair .....	.25	4/01/05	None	Montclair (San Bernardino County)	1,693,673
City of Morro Bay .....	.50	4/01/07	None	Morro Bay (San Luis Obispo County)	711,473
City of National City	1.00	10/01/06	9/30/16	National City (San Diego County)	7,832,052
City of Nevada City Street Improvements .....	.50	4/01/07	3/31/23	Nevada City (Nevada County)	500,031
City of Oxnard Vital Services .....	.50	4/01/09	3/31/29	Oxnard (Ventura County)	9,063,367
City of Pacific Grove	1.00	10/01/08	None	Pacific Grove (Monterey County)	1,414,141
City of Pico Rivera	1.00	4/01/09	None	Pico Rivera (Los Angeles County)	5,888,824
City of Pinole .....	.50	4/01/07	None	Pinole (Contra Costa County)	1,361,101
City of Pismo Beach .....	.50	10/01/08	3/31/14 ^f	Pismo Beach (San Luis Obispo County)	1,040,453
City of Placerville Public Safety .....	.25	4/01/99	None	Placerville (El Dorado County)	732,724
City of Point Arena .....	.50	4/01/04	None	Point Arena (Mendocino County)	45,470
City of Port Hueneme .....	.50	4/01/09	None	Port Hueneme (Ventura County)	609,313
City of Porterville Public Safety, Police & Fire Protection .....	.50	4/01/06	None	Porterville (Tulare County)	2,410,563
City of Reedley Public Safety .....	.50	7/01/08	None	Reedley (Fresno County)	814,384
City of Richmond .....	.50	4/01/05	None	Richmond (Contra Costa County)	5,892,211
City of Salinas .....	.50	4/01/06	3/31/16	Salinas (Monterey County)	8,594,615
City of San Bernardino .....	.25	4/01/07	3/31/22	San Bernardino (San Bernardino County)	5,178,700
City of San Juan Bautista .....	.75	4/01/05	None	San Juan Bautista (San Benito County)	190,951
City of San Luis Obispo .....	.50	4/01/07	3/31/15	San Luis Obispo (San Luis Obispo County)	5,224,934
City of San Mateo ^e .....	.25	4/01/10	3/31/18	San Mateo (San Mateo County)	183,047
City of San Rafael .....	.50	4/01/06	3/31/16	San Rafael (Marin County)	5,560,881
City of Sand City General Purpose .....	.50	4/01/05	None	Sand City (Monterey County)	969,420
City of Sanger Public Safety .....	.75	7/01/08	6/30/18	Sanger (Fresno County)	1,271,386
City of Santa Cruz Replacement .....	.50	4/01/07	None	Santa Cruz (Santa Cruz County)	4,430,294
City of Santa Rosa Public Safety .....	.25	4/01/05	3/31/25	Santa Rosa (Sonoma County)	6,004,689
City of Scotts Valley ^d	—	4/01/06	3/31/09	Scotts Valley (Santa Cruz County)	17,041

Sales and Use Taxes

TABLE 21C—REVENUES DISTRIBUTED TO SPECIAL DISTRICTS FROM TRANSACTIONS AND USE TAX, 2009-10—Concluded

District 1	Rate (%) 2	Effective dates		Jurisdiction City (County) 5	Revenue distributed ^a 6
		Start 3	End 4		
CITY DISTRICTS					
City of Scotts Valley .....	.25	4/01/09	3/31/11	Scotts Valley (Santa Cruz County)	\$433,740
City of Seaside	1.00	7/01/08	None	Seaside (Monterey County)	2,506,680
City of Sebastopol Community .....	.25	4/01/05	None	Sebastopol (Sonoma County)	465,634
City of Selma Public Safety .....	.50	4/01/08	None	Selma (Fresno County)	1,099,083
City of Sonora .....	.50	1/01/05	None	Sonora (Tuolumne County)	1,308,118
City of South Gate	1.00	10/01/08	None	South Gate (Los Angeles County)	4,944,584
City of South Lake Tahoe .....	.50	4/01/05	None	South Lake Tahoe (El Dorado County)	1,769,950
City of Stockton Public Safety .....	.25	4/01/05	None	Stockton (San Joaquin County)	7,340,581
City of Trinidad General Revenue ^d	-	10/01/04	12/31/08	Trinidad (Humboldt County)	1,868
City of Trinidad .....	.75	4/01/09	3/31/13 ^f	Trinidad (Humboldt County)	94,411
Town of Truckee Road Maintenance .....	.50	10/01/98	12/31/28	Truckee (Nevada County)	1,428,475
City of Tulare .....	.50	4/01/06	None	Tulare (Tulare County)	3,576,945
City of Ukiah .....	.50	10/01/05	9/30/15	Ukiah (Mendocino County)	2,009,561
City of Visalia Public Safety .....	.25	7/01/04	None	Visalia (Tulare County)	4,188,279
City of Vista .....	.50	4/01/07	3/31/37	Vista (San Diego County)	5,272,545
City of Watsonville .....	.25	4/01/07	None	Watsonville (Santa Cruz County)	1,246,997
City of West Sacramento .....	.50	4/01/03	3/31/13	West Sacramento (Yolo County)	4,520,340
City of Williams .....	.50	4/01/07	3/31/13	Williams (Colusa County)	392,264
City of Willits City Road System .....	.50	10/01/03	None	Willits (Mendocino County)	665,835
City of Woodland General Revenue ^d	-	7/01/00	6/30/06	Woodland (Yolo County)	13,722
City of Woodland .....	.50	10/01/06	9/30/18	Woodland (Yolo County)	3,565,919
Total for city districts					\$193,181,389
Grand total					\$3,716,621,217

- a. These are actual payments to the transactions and use tax districts and exclude administrative charges of \$48,515,910.
- b. The 1/2-percent Santa Clara County General Fund tax expired March 31, 2006; and the 1/2-percent Tulare County Transactions and Use tax expired December 31, 1997; but the districts continue to receive distributions for taxes incurred prior to those dates.
- c. Effective January 1, 1978, 25 percent of the revenue collected under the Bay Area Rapid Transit District (BART) Tax was earmarked for the Metropolitan Transportation Commission (MTC). The BART figures above include MTC distributions. For 2009-10, BART received direct distributions of \$166,519,817 and \$55,534,361 were distributed for MTC as follows: Alameda-Contra Costa Transit District, \$27,767,180; and San Francisco Municipal Railway, \$27,767,180.
- d. The 1/2-percent Calexico Heffernan Memorial Hospital District tax expired March 31, 2006; the 1/2-percent City of Laguna Beach Temporary tax expired June 30, 2009; the 1/2-percent City of Scotts Valley tax expired March 31, 2009; the 1 percent City of Trinidad General Revenue tax expired December 31, 2008; and the 1/2-percent City of Woodland General Revenue tax expired June 30, 2006; but the districts continue to receive distributions for taxes incurred prior to those dates.
- e. Distributions during 2009-10 include the following overpayments for the following transactions and use taxes which will be deducted from 2010-11 allocations: City of Campbell Vital City Services, Maintenance and Protection, \$8,191; City of El Cajon Service Preservation, \$277,851; and City of El Monte, \$26,051.
- f. During the fiscal year, transactions and use taxes went into effect in three districts. The number of months of tax distributions they received during 2008-09 were as follows:
 Effective July 1, 2009, 10 months; Los Angeles County Metro Transportation Authority
 Effective April 1, 2010, 1 month; City of Gustine Community Enhancement to Services; City of San Mateo
- r. Revised.

NOTE: Detail may not compute to total due to rounding.

In addition to the districts that received distributions during 2009-10, a number of special district taxes have expired and the districts no longer receive distributions. Those districts, the tax rate, the effective date of the tax, and the last year they received distributions are as follows:

- Alameda County Transportation Authority, 1/2 percent, April 1, 1987, to March 31, 2002, 2008-09;
- Del Norte County District, 1/2-percent, July 1, 1993, to June 30, 1998, 1998-99;
- Fresno Metropolitan Projects Authority, 1/10-percent, July 1, 1993, to March 20, 1996, in portions of Fresno County, 1995-96;
- Madera County Transportation Authority, 1/2-percent, October 1, 1990, to September 30, 2005, 2005-06;
- Mariposa County Healthcare Authority, 1/2-percent, July 1, 2000, to June 30, 2004, 2005-06;
- Monterey County Public Repair and Improvement Authority, 1/2-percent, April 1, 1990, to September 30, 1992, 1992-93;
- San Benito County Council of Governments, 1/2-percent, January 1, 1989, to December 31, 1998, 1999-00;
- San Benito County General Fund Augmentation, 1/2-percent, January 1, 1994, to December 31, 1997, 1998-99;
- San Diego County Regional Justice Facility, 1/2-percent, January 1, 1989, to February 13, 1992, 1991-92;
- San Francisco Educational Finance Authority, 1/4-percent, February 1, 1992, to June 30, 1993, 1993-94;
- Santa Clara County Traffic Authority, 1/2-percent, April 1, 1985, to March 31, 1995, 2002-03;
- Santa Cruz County Earthquake Recovery, 1/2-percent, April 1, 1991, to March 31, 1997, 2006-07;
- Southern California Rapid Transit District, 1/2-percent, July 1, 1970, through December 31, 1970, in Los Angeles County; 1980-81;
- City of Clovis Public Safety, 3/10-percent, April 1, 2000, to September 30, 2008, 2008-09;
- City of Santa Cruz, 1/4-percent, July 1, 2004 to March 31, 2007, 2007-08;
- City of Sebastopol General Revenue, 1/8-percent, April 1, 2003, to March 31, 2005, 2005-06.

Sales and Use Taxes

TABLE 22A—LOCAL SALES TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES TO CITIES AND COUNTIES, 1956-57 TO 2009-10

Fiscal year	Net amount distributed (In thousands)				Administrative cost rate per \$100 collected ^d	Administrative charge ^e (In thousands)
	County transportation tax ^a	Local sales tax ^b		Total		
		To counties ^c	To cities			
1	2	3	4	5	6	7
2009-10	\$1,135,926	\$430,972	\$2,979,114	\$4,546,011	\$1.30	\$59,775
2008-09	1,265,048	499,387	3,294,752	5,059,188	1.18	60,186
2007-08	1,397,592	533,847	3,660,785	5,592,224	1.11	62,520
2006-07	1,412,926	534,165	3,696,800	5,643,892	1.02	58,377
2005-06	1,390,771	521,208	3,660,545	5,572,524	.78	43,687
2004-05	1,268,109	496,304 ^f	3,555,165 ^f	5,319,578	.82	44,086
2003-04	1,182,971	574,814	4,150,279	5,908,063	.82	48,925
2002-03	1,118,317	561,248	3,912,535	5,592,100	.86	48,761
2001-02	1,095,008	555,051	3,832,634	5,482,693	.91	50,400
2000-01	1,127,750	587,045	3,926,845	5,641,639	.84	47,775
1999-00	1,024,043	538,757	3,565,578	5,128,378	.87	44,995
1998-99	917,197	483,340	3,187,403	4,587,941	.96	44,459
1997-98	870,584	462,605	3,024,407	4,357,596	1.02	44,982
1996-97	814,177	445,584	2,818,315	4,078,075	1.11	45,931
1995-96	775,984	424,759	2,681,317	3,882,060	1.09	42,958
1994-95	727,435	392,262	2,515,206	3,634,903	1.10	40,360
1993-94	694,918	380,183	2,404,318	3,479,419	1.05	37,080
1992-93	690,040	378,997	2,378,619	3,447,656	.79	28,775
1991-92	666,358	389,872	2,318,025	3,374,255	.79	27,222
1990-91	717,814	414,804	2,423,362	3,555,980	.82	28,956
1989-90	704,781	403,365	2,405,012	3,513,158	.82	29,249
1988-89	645,805	380,819	2,205,679	3,232,304	.82	26,975
1987-88	604,477	369,335	2,048,734	3,022,547	.82	25,165
1986-87	557,863	348,366	1,884,007	2,790,237	.82	23,224
1985-86	535,272	344,736	1,794,613	2,674,621	.82	22,045
1984-85	500,230	342,520	1,659,278	2,502,028	.82	20,972
1983-84	447,671	312,547	1,478,733	2,238,951	.82	18,751
1982-83	391,367	282,212	1,279,151	1,952,730	.82	16,613
1981-82	392,756	289,469	1,282,420	1,964,645	.82	16,433
1980-81	361,888	272,741	1,176,000	1,810,629	.82	15,253
1979-80	340,922	255,372	1,108,417	1,704,711	.82	14,181
1978-79	296,051	220,403	962,997	1,479,451	.82	12,402
1977-78	257,221	192,488	837,756	1,287,465	.82	10,798
1976-77	219,309	167,516	709,664	1,096,489	.82	9,257
1975-76	190,348	147,670	618,406	956,424	.82	8,031
1974-75	172,343	136,047	559,337	867,727	.82	7,253
1973-74	158,087	124,964	513,282	796,333	.82	6,560
1972-73	110,010 ^g	105,678	447,986	663,674	.82	5,521
1971-72		91,117	387,977	479,094	1.01	4,891
1970-71		82,337	347,766	430,103	1.09	4,652
1969-70		80,691	345,626	426,317	1.10	4,696
1968-69		74,687	318,913	393,600	1.13	4,544
1967-68		73,227	300,530	373,757 ^h	1.23	4,926
1966-67		68,097	270,241	338,338	1.50	5,162
1965-66		64,337	254,851	319,188	1.53	4,871
1964-65		62,063	239,455	301,518	1.50	4,610
1963-64		59,242	222,908	282,150	1.53	4,386
1962-63		55,786 ⁱ	205,435	261,221 ⁱ	1.53	4,077
1961-62		53,763	186,881	240,644	1.57	3,856
1960-61		51,793	174,505	226,298	1.60	3,650
1959-60		52,396	162,749	215,145 ^j	1.50	3,348
1958-59		44,835	144,968	189,803 ^k	1.64	3,134
1957-58		29,473	132,442	161,915	1.72	2,837
1956-57		21,257	103,220	124,477	1.65	2,143

- a. Administrative charges by the Board of Equalization and the Business and Transportation Agency have been deducted. These amounted to \$13,920,503 in 2009-10.
- b. Includes any administrative cost adjustment made during the fiscal year.
- c. Includes the City and County of San Francisco.
- d. Starting July 1, 1993, and prior to July 1, 1972, the actual cost of collecting \$100 in the fiscal year and the ultimate rate which cities and counties were charged.
- e. These are the amounts actually withheld during the fiscal year.
- f. Effective July 1, 2004, the local sales tax was lowered from 1 percent to 3/4 percent.
- g. Includes advances and payments for only ten months.
- h. Effective October 1, 1967, taxpayers were required to prepay state sales and use tax and were also required to prepay local sales and use tax. This resulted in a one-time windfall of \$19,250,000 during the 1967-68 fiscal year.
- i. Excludes \$595,317 that was collected in 1959-60 and impounded pending decision on litigation brought by the City of Commerce. This amount, plus accumulated interest, was distributed in 1962-63.
- j. Excludes \$3,825,750 advanced to cities and counties in the 1958-59 fiscal year out of receipts that normally would have been distributed in the first quarter of the 1959-60 fiscal year. This sum was distributed to help local jurisdictions whose sales tax receipts were running below expectations because of the 1957-58 business recession.
- k. Includes the \$3,825,750 discussed in the previous footnote.

NOTE: Excludes distributions to special districts; see Table 22B.

Sales and Use Taxes

TABLE 22B—SPECIAL DISTRICT TAX DISTRIBUTIONS AND ADMINISTRATIVE CHARGES, 1969-70 TO 2009-10
(In thousands of dollars)

Fiscal year 1	Net amount distributed 2	Administrative charge 3
2009-10	\$3,716,621	\$48,516
2008-09	3,572,935	43,649
2007-08	3,923,989	39,768
2006-07	3,862,168	37,135
2005-06	3,711,763	43,410
2004-05	3,310,416	41,973
2003-04	3,015,938	37,739
2002-03	2,863,387	34,497
2001-02	2,845,398	34,327
2000-01	3,003,030	36,356
1999-00	2,689,865	33,652
1998-99	2,435,226	33,064
1997-98	2,309,654	36,711
1996-97	2,041,272	36,403
1995-96	1,932,793	37,487
1994-95	1,893,014	37,816
1993-94	1,791,920	38,441
1992-93	1,807,455	25,162
1991-92	1,814,025	25,330
1990-91	1,430,884	21,517
1989-90	1,229,273	18,817
1988-89	932,513	14,103
1987-88	735,405	10,808
1986-87	617,816	9,077
1985-86	590,066	9,723
1984-85	495,958	8,197
1983-84	445,738	7,331
1982-83	349,385	5,233
1981-82	142,505	2,252
1980-81	114,621	2,061
1979-80	119,728	1,911
1978-79	87,103	1,587
1977-78	80,680	1,404
1976-77	60,176	986
1975-76	42,424	713
1974-75	40,023	669
1973-74	35,613	599
1972-73	31,343	585
1971-72	28,325	577
1970-71	60,860	1,333
1969-70	1,570	298

NOTE: Large fluctuations in distributions and administrative charges may be attributed to the creation and expiration of special district taxes. Details on the effective dates and rates of each special district tax are presented in Table 21C.

Sales and Use Taxes

**TABLE 23A—LOCAL SALES AND USE TAX RATES IMPOSED
BY CALIFORNIA CITIES ON JULY 1, 2010**

County	City rate ^a	Cities	County	City rate ^a	Cities
1	2	3	1	2	3
Alameda	1.00	Dublin/Livermore/San Leandro	Napa	1.00	All cities
	.95	All other cities	Nevada	1.00	All cities
Alpine	—	No incorporated cities	Orange	1.00	All cities
Amador	1.00	All cities	Placer	1.00	All cities
Butte .....	.95	Chico	Plumas .....	.95	Portola
	1.00	All other cities	Riverside	1.00	All cities
Calaveras .....	.95	Angels Camp	Sacramento	1.00	All cities
Colusa	1.00	All cities	San Benito	1.00	All cities
Contra Costa	1.00	Oakley	San Bernardino	1.00	All cities
	.975	All other cities	San Diego	1.00	All cities
Del Norte	1.00	Crescent City	San Francisco	1.00	—
El Dorado	1.00	All cities	San Joaquin	1.00	All cities
Fresno .....	.9472	Fresno	San Luis Obispo	1.00	All cities
	.95	Clovis/Coalinga/Firebaugh/Fowler/ Kerman/ Kingsburg/ Reedley/Sanger/Selma	San Mateo .....	.95	All cities
	.985	Mendota	Santa Barbara .....	.50	Goleta
	1.00	All other cities		1.00	All other cities
Glenn	1.00	All cities	Santa Clara	1.00	All cities
Humboldt	1.00	All cities	Santa Cruz	1.00	All cities
Imperial	1.00	All cities	Shasta	1.00	All cities
Inyo	1.00	Bishop	Sierra .....	.95	Loyalton
Kern	1.00	All cities	Siskiyou	1.00	All cities
Kings .....	.95	Hanford	Solano	1.00	All cities
	.98	All other cities	Sonoma	1.00	Windsor
Lake	1.00	All cities		.975	All other cities
Lassen .....	.95	Susanville	Stanislaus .....	.95	Ceres/Modesto/Oakdale/Turlock
Los Angeles	1.00	All cities		.995	Patterson/Riverbank
Madera .....	.92	Chowchilla		1.00	All other cities
	.94	Madera	Sutter	1.00	All cities
Marin	1.00	All cities	Tehama .....	.90	Corning/Red Bluff
Mariposa	—	No incorporated cities		1.00	Tehama
Mendocino	1.00	All cities	Trinity	—	No incorporated cities
Merced .....	.925	Merced	Tulare .....	.95	All cities
	.95	Los Banos	Tuolumne .....	.87	Sonora
	1.00	All other cities	Ventura	1.00	Ojai
Modoc	1.00	Alturas		.967	All other cities
Mono	1.00	Mammoth Lakes	Yolo	1.00	All cities
Monterey	1.00	All cities	Yuba	1.00	All cities

a. Each city's tax rate is credited against the county's one percent tax.

Sales and Use Taxes

TABLE 23B—SALES AND USE TAX RATES^a, BY COUNTY, ON JULY 1, 2010
(Includes state, local, and special district taxes)

Jurisdiction	Tax rate	Jurisdiction	Tax rate
1	2	1	2
Alameda County	9.75	Orange County	8.75
Alpine County	8.25	La Habra	9.25
Amador County	8.75	Placer County	8.25
Butte County	8.25	Plumas County	8.25
Calaveras County	8.25	Riverside County	8.75
Colusa County	8.25	Sacramento County	8.75
Williams	8.75	Galt	9.25
Contra Costa County	9.25	San Benito County	8.25
El Cerrito	9.75	Hollister	9.25
Pinole	9.75	San Juan Bautista	9.00
Richmond	9.75	San Bernardino County	8.75
Del Norte County	8.25	Montclair	9.00
El Dorado County	8.25	San Bernardino	9.00
Placerville	8.50	San Diego County	8.75
South Lake Tahoe	8.75	El Cajon	9.75
Fresno County	8.975	La Mesa	9.50
Reedley	9.475	National City	9.75
Sanger	9.725	Vista	9.25
Selma	9.475	City and County of San Francisco	9.50
Glenn County	8.25	San Joaquin County	8.75
Humboldt County	8.25	Manteca	9.25
Arcata	9.00	Stockton	9.00
Eureka	8.50	San Luis Obispo County	8.25
Trinidad	9.00	Arroyo Grande	8.75
Imperial County	8.75	Grover Beach	8.75
Inyo County	8.75	Morro Bay	8.75
Kern County	8.25	Pismo Beach	8.75
Arvin	9.25	San Luis Obispo	8.75
Delano	9.25	San Mateo County	9.25
Kings County	8.25	San Mateo	9.50
Lake County	8.25	Santa Barbara County	8.75
Clearlake	8.75	Santa Clara County	9.25
Lakeport	8.75	Campbell	9.50
Lassen County	8.25	Santa Cruz County	9.00
Los Angeles County	9.75	Capitola	9.25
Avalon	10.25	Santa Cruz	9.50
El Monte	10.25	Scotts Valley	9.25
Inglewood	10.25	Watsonville	9.25
Pico Rivera	10.75	Shasta County	8.25
South Gate	10.75	Sierra County	8.25
Madera County	8.75	Siskiyou County	8.25
Marin County	9.00	Solano County	8.375
San Rafael	9.50	Sonoma County	9.00
Mariposa County	8.75	Santa Rosa	9.25
Mendocino County	8.25	Sebastopol	9.25
Fort Bragg	8.75	Stanislaus County	8.375
Point Arena	8.75	Ceres	8.875
Ukiah	8.75	Sutter County	8.25
Willits	8.75	Tehama County	8.25
Merced County	8.25	Trinity County	8.25
Gustine	8.75	Tulare County	8.75
Los Banos	8.75	Dinuba	9.50
Merced	8.75	Farmersville	9.25
Modoc County	8.25	Porterville	9.25
Mono County	8.25	Tulare	9.25
Mammoth Lakes	8.25	Visalia	9.00
Monterey County	8.25	Tuolumne County	8.25
Del Rey Oaks	9.25	Sonora	8.75
Pacific Grove	9.25	Ventura County	8.25
Salinas	8.75	Oxnard	8.75
Sand City	8.75	Port Hueneme	8.75
Seaside	9.25	Yolo County	8.25
Napa County	8.75	Davis	8.75
Nevada County	8.375	West Sacramento	8.75
Nevada City	8.875	Woodland	8.75
Truckee	8.875	Yuba County	8.25

a. Effective April 1, 2009, the uniform statewide rate was increased to 8.25 percent (7.25 percent state tax rate and 1.0 percent local tax rate).

Fuel (Excise) Taxes

TABLE 24—GASOLINE AND JET FUEL TAX STATISTICS, 1923-24 TO 2009-10

Fiscal year	Gasoline				Jet fuel tax	
	Taxable distributions (In thousands of gallons)	Revenue ^a (In thousands)	Refunds (In thousands)	Taxpayers ^b on June 30	Taxable distributions (In thousands of gallons)	Revenue ^a (In thousands)
1	2	3	4	5	6	7
2009-10	14,819,049	\$2,668,891	\$3,314	48	120,862	\$2,252
2008-09	14,823,806	2,678,003	4,080	46	122,836	2,492
2007-08	15,382,454	2,804,134	5,097	46	148,556	3,065
2006-07	15,807,959	2,845,623	5,285	47	149,711	3,042
2005-06	15,873,744	2,871,962	2,839	51	149,197	3,118
2004-05	15,914,755	2,862,296	3,880	37	144,266	2,569
2003-04	15,926,570	2,868,133	4,315	55	135,686	2,189
2002-03	15,530,493	2,825,923	6,140	50	122,646	2,429
2001-02	15,236,683 ^c	2,771,406 ^c	15,719 ^c	48 ^c	120,183	2,447
2000-01	14,870,292	2,700,248	22,868	51	133,204	2,726
1999-00	14,715,765	2,623,631	26,712	66	114,452	2,536
1998-99	14,224,772	2,595,479	17,390	59	94,512	1,917
1997-98	13,926,011	2,497,810	24,181	62	88,284	1,799
1996-97	13,720,332	2,493,494	20,644	70	75,968	1,532
1995-96	13,632,893	2,459,261	42,626	107	74,069	1,517
1994-95	13,278,846	2,394,107 ^d	24,206	106	66,589	1,308
1993-94	13,240,338	2,320,234 ^d	60,157	111	63,197	1,245
1992-93	13,166,370	2,171,720 ^d	27,548	119	65,174	1,296
1991-92	13,106,435	2,028,395 ^d	33,580	132	59,162	1,254
1990-91	13,253,569	1,869,839 ^d	29,794	139	57,311	1,203
1989-90	13,501,629	1,217,652	21,598	146	59,014	1,246
1988-89	13,202,015	1,187,103	17,049	155	53,603	1,142
1987-88	12,822,442	1,159,798	19,968	161	46,364	1,099
1986-87	12,553,224	1,125,715	21,523	140	44,304	966
1985-86	11,878,617	1,083,986	12,562	137	39,255	845
1984-85	11,642,880	1,054,864	13,911	147	41,617	884
1983-84	11,378,375	1,027,740 ^e	19,086	154	41,025	845
1982-83	10,941,848	877,130 ^e	17,139 ^f	145	37,471	703
1981-82	11,015,230	770,628 ^f	27,572	131	40,435	860
1980-81	11,185,862	787,106	25,987	102	43,713	891
1979-80	11,316,801	800,012	24,451	94	50,225	988
1978-79	11,916,829	835,947	21,716	77	46,422	915
1977-78	11,571,520	810,020	18,866	76	34,469	692
1976-77	10,995,557	769,978	15,755	84	27,445	551
1975-76	10,530,404	737,100	14,802	77	23,583	474
1974-75	10,141,120	709,899	13,347	72	20,494	411
1973-74	10,019,253	701,400	15,271	49	19,324	390
1972-73	10,223,805	715,683	15,244	49	17,941	360
1971-72	9,748,850	682,482	13,393	48	14,463	292
1970-71	9,232,664	646,312	13,401	58	12,043	245
1969-70	8,939,785	641,268 ^g	13,437	52	8,057 ^h	163 ^h
1968-69	8,494,055	601,783 ^g	14,596	53		
1967-68	8,057,505	564,038	14,012	63		
1966-67	7,649,738	535,488	15,560	59		
1965-66	7,385,411	529,819 ^j	17,234	63		
1964-65	7,041,337	510,954	15,981	61		
1963-64	6,732,890	454,126 ^j	14,680	63		
1962-63	6,331,380	379,883	14,846	71		
1961-62	5,995,532	359,739	15,361	81		
1960-61	5,794,324	347,668	17,268	80		

Fuel (Excise) Taxes

TABLE 24—GASOLINE AND JET FUEL TAX STATISTICS, 1923-24 TO 2009-10—Concluded

Fiscal year	Gasoline				Jet fuel tax	
	Taxable distributions (In thousands of gallons)	Revenue ^a (In thousands)	Refunds (In thousands)	Taxpayers ^b on June 30	Taxable distributions (In thousands of gallons)	Revenue ^a (In thousands)
1	2	3	4	5	6	7
1959-60	5,626,387 ^k	337,588 ^k	20,814	89		
1958-59	5,404,848	324,295	21,410	88		
1957-58	5,117,693	307,038	20,531	94		
1956-57	4,932,752	295,982	20,786	100		
1955-56	4,734,064	284,152	21,516	100		
1954-55	4,424,151	265,576	26,192	102		
1953-54	4,255,309	255,305 ^l	26,088	88		
1952-53	4,156,557	187,047	19,175	90		
1951-52	3,878,273	174,527	19,595	100		
1950-51	3,589,902	161,551	15,339	112		
1949-50	3,342,257	150,402		115		
1948-49	3,259,569	146,681		95		
1947-48	3,098,019	139,411 ^m		104		
1946-47	2,843,338	85,300		110		
1945-46	2,366,539	70,996		110		
1944-45	1,740,568	52,217		112		
1943-44	1,672,143	50,164		112		
1942-43	1,698,646	50,959		118		
1941-42	2,071,010	62,130		127		
1940-41	1,985,285	59,559		139		
1939-40	1,854,054	55,622		138		
1938-39	1,756,518	52,696		136		
1937-38	1,719,722	51,592		139		
1936-37	1,686,428	50,087		179		
1935-36	1,577,360	48,848		116		
1934-35	1,344,179	39,922		104		
1933-34	1,352,961	40,183		83		
1932-33	1,297,028	38,522		75		
1931-32	1,377,715	40,918		88		
1930-31	1,418,857	42,140		92		
1929-30	1,300,266	38,618		87		
1928-29	1,160,155	34,457		84		
1927-28	1,065,068	30,693 ⁿ		61		
1926-27	967,168	19,150		84		
1925-26	858,936	17,007		93		
1924-25	758,592	15,020		63		
1923-24	500,882	9,917 ^o		84		

- a. Includes self-assessed taxes, tax deficiencies, and interest and penalties. Refunds for nonhighway use (column 4) have not been deducted.
- b. Effective January 1, 2002, the tax is imposed on suppliers. Prior to that date, taxpayers were distributors and brokers. On June 30, 2010, there were 84 suppliers who incurred no tax liabilities.
- c. Effective January 1, 2002, the Motor Vehicle Fuel License Tax Law was repealed and replaced with the Motor Vehicle Fuel Tax Law. The collection point of the tax is moved from the first distribution to removal from the refinery or terminal rack, or importation into the state.
- d. Effective August 1, 1990, the tax rate was increased from 9 cents to 14 cents per gallon. Effective January 1, 1991, the tax rate was increased to 15 cents per gallon. Effective January 1, 1992, the tax rate was increased to 16 cents per gallon. Effective January 1, 1993, the tax rate was increased to 17 cents per gallon. Effective January 1, 1994, the tax rate was increased to 18 cents per gallon. Receipts from the storage (floor stock) taxes imposed at the time of the rate increases are not included; these amounted to \$10,218,000 in 1990-91; \$1,763,000 in 1991-92; \$1,538,000 in 1992-93; \$1,218,000 in 1993-94; and \$21,000 in 1994-95.
- e. Effective January 1, 1983, the tax rate was increased from 7 cents to 9 cents per gallon. Receipts from the two-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$3,456,000 in 1982-83 and \$169,000 in 1983-84, including interest and penalties.
- f. A revision of the Revenue and Taxation Code effective January 1, 1982, allows a taxpayer to offset tax-paid exports against incurred tax liability instead of filing a claim for refund on such exports. Net revenue, over time, should not be affected by this revision.
- g. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$7.2 million from distributions during the 1968-69 fiscal year and \$15.5 million during the 1969-70 fiscal year. No storage (floor stock) tax was imposed.
- h. The aircraft jet fuel tax levied at the rate of 2 cents per gallon on jet aircraft fuel used in general aviation became operative December 1, 1969, under the Motor Vehicle Fuel License Tax Law.
- i. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads in the northwestern part of the state. This levy raised \$18.2 million from distributions during the 1964-65 fiscal year (excluding the storage (floor stock) tax of \$1,108,000, including interest and penalties) and \$12.8 million during the 1965-66 fiscal year (excluding the storage (floor stock) tax refund of \$1,131,000).
- j. Effective October 1, 1963, the tax rate was increased from 6 cents to 7 cents per gallon. Receipts from the one-cent-per-gallon storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,125,267, including interest and penalties.
- k. Effective October 1, 1959, liquefied petroleum gases were excluded from the definition of a "motor vehicle fuel." Since that date, vendors and users of this fuel have been required to report under the Use Fuel Tax Law. (See Tables 25A and 25B.)
- l. Effective July 1, 1953, the tax rate was increased from 4 1/2 cents to 6 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$1,071,000, including interest and penalties.
- m. Effective July 1, 1947, the tax rate was increased from 3 cents to 4 1/2 cents per gallon. Receipts from the 1 1/2-cent storage (floor stock) tax imposed at the time of the rate increase are not included; these amounted to \$680,000, including interest and penalties.
- n. Effective July 29, 1927, the tax rate was increased from 2 cents to 3 cents per gallon.
- o. The motor vehicle fuel tax was first imposed October 1, 1923, at a rate of 2 cents per gallon.

Fuel (Excise) Taxes

TABLE 25A—TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, 1937-38 TO 2009-10
(Taxable volume in thousands)

Fiscal year	Diesel ^a (In gallons)	Alternative Fuels			
		LPG ^b (In gallons)	Alcohol ^c (In gallons)	Kerosene ^a (In gallons)	CNG ^d (In cubic feet)
1	2	3	4	5	6
2009-10	2,587,828	25,574	1,353	12	8,789,061
2008-09	2,683,711	18,673	949	7	8,445,623
2007-08	2,984,774	18,109	1,193	58	8,630,712
2006-07	3,075,583	18,523	77	35	6,980,258
2005-06	2,944,034	21,444	116	24	7,315,950
2004-05	2,887,782	24,555	26	16	4,567,369
2003-04	2,807,061	22,080	38	46	3,419,207
2002-03	2,637,224	14,831	241	13	2,264,298
2001-02	2,663,413	10,962	184	33	2,180,575
2000-01	2,602,395	6,836	97	112	3,574,690
1999-00	2,593,684	9,842	687	41	1,816,964
1998-99	2,349,368	7,948	3,200	87	1,047,553
1997-98	2,350,577	9,269	7,510	175	1,234,730
1996-97	2,254,890	9,606	8,090	426	1,042,480
1995-96	2,152,377 ^e	14,489	6,068	314	316,056
1994-95	2,027,334				
1993-94	1,855,445				
1992-93	1,858,835				
1991-92	1,885,446 ^f				
1990-91	1,737,380				
1989-90	1,896,896				
1988-89	1,788,790				
1987-88	1,760,684				
1986-87	1,667,829				
1985-86	1,525,237				
1984-85	1,466,586				
1983-84	1,424,584				
1982-83	1,257,607				
1981-82	1,185,620				
1980-81	1,179,810				
1979-80	1,162,560				
1978-79	1,104,046				
1977-78	987,855				
1976-77	915,481				
1975-76	827,487				
1974-75	753,064				
1973-74	770,854				
1972-73	735,380				
1971-72	674,292				
1970-71	615,887				
1969-70	579,903				
1968-69	543,083				
1967-68	477,249				
1966-67	435,900				
1965-66	419,286				
1964-65	387,014				
1963-64	358,995				
1962-63	328,716				
1961-62	306,689				
1960-61	286,429				

Fuel (Excise) Taxes

TABLE 25A—TAXABLE DISTRIBUTIONS OF DIESEL FUEL AND ALTERNATIVE FUELS, 1937-38 TO 2009-10—Concluded
(Taxable volume in thousands)

Fiscal year	Diesel ^a (In gallons)	Alternative Fuels			
		LPG ^b (In gallons)	Alcohol ^c (In gallons)	Kerosene ^a (In gallons)	CNG ^d (In cubic feet)
1	2	3	4	5	6
1959-60	280,157				
1958-59	267,247				
1957-58	246,711				
1956-57	237,481				
1955-56	226,448				
1954-55	202,406				
1953-54	183,043				
1952-53	174,026				
1951-52	150,683				
1950-51	131,562				
1949-50	103,791				
1948-49	89,341				
1947-48	79,245				
1946-47	71,385				
1945-46	62,946				
1944-45	54,107				
1943-44	46,798				
1942-43	41,765				
1941-42	36,705				
1940-41	26,023				
1939-40	17,549				
1938-39	12,273				
1937-38	8,803				

- a. Effective July 1, 1937, under the Use Fuel Tax Law, a 3-cent per gallon excise tax was collected on diesel and other fuels not subject to the motor vehicle fuel tax.
- b. Effective October 1, 1959, users and vendors of liquefied petroleum gases (LPG) were required to report under the Use Fuel Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- c. Includes ethanol and methanol containing not more than 15 percent gasoline or diesel fuels. Ethanol and methanol became taxable under the Use Fuel Tax Law effective January 1, 1982; they were previously taxed under the Motor Vehicle Fuel License Tax Law. Taxable volumes were recorded starting in 1995-96.
- d. Effective January 1, 1971, compressed natural gas (CNG) is taxed under the Use Fuel Tax Law at a rate of 7 cents per 100 cubic feet measured at standard pressure and temperature. Taxable volumes were recorded starting in 1995-96.
- e. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- f. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.

Fuel (Excise) Taxes

TABLE 25B—DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-38 TO 2009-10

Fiscal year	Revenue ^a (In thousands)			Total	Tax paid at reduced rate by transit districts ^c (In thousands)	International Fuel Tax Agreement ^d (IFTA) Tax Rate on January 1
	Diesel	Alternative Fuels				
		Per Unit Basis	Flat Rate Basis ^b			
1	2	3	4	5	6	7
2009-10	\$500,897	\$3,103	\$452	\$504,453	\$1,414	\$.373
2008-09	514,616	2,860	886	518,363	1,522	.437
2007-08	571,719	3,607	644	575,970	1,426	.366
2006-07	578,401	2,163	863	581,427	1,530	.367
2005-06	548,941	2,545	547	552,033	1,368	.330
2004-05	524,551	1,934	823	527,309	1,644	.295
2003-04	508,331	2,090	603	511,024	1,391	.278
2002-03	478,312	1,399	1,032	480,743	1,156	.263
2001-02	483,734	1,294	1,025	486,053	1,377	.282
2000-01	464,812	1,191	785	466,788	1,466	.271
1999-00	470,044	1,105	534	471,683	1,380	.250
1998-99	419,268	884	567	420,719	1,281	.251
1997-98	413,032	1,052	659	414,744	1,304	.263 ^e
1996-97	393,936	1,137	634	395,707	1,332	.18
1995-96	341,835 ^{d,f}	1,200	711	343,745	1,308	.18
1994-95	351,265	1,783	543	353,590	1,554	
1993-94	317,272 ^g	2,280	587	320,138	935	
1992-93	301,261 ^g	2,216	574	304,051	958	
1991-92 ^h	282,934 ^g	2,125	764	285,823	1,045	
1990-91	234,751 ^g	2,186	595	237,531	1,010	
1989-90	164,967	2,179	564	167,709	1,168	
1988-89	155,119	2,099	568	157,785	1,000	
1987-88	151,624	2,196	796	154,615	1,266	
1986-87	144,613	1,464	885	146,962	1,013	
1985-86	132,192	1,622	1,149	134,964	872	
1984-85	126,616	1,864	1,252	129,733	788	
1983-84	122,823	1,810	1,353	125,986	813	
1982-83	94,703 ^g	1,776	1,355	97,834	748	
1981-82	78,739	1,664	1,370	81,773	783	
1980-81	79,021	1,426	1,323	81,769	659	
1979-80	77,960	1,039	1,145	80,144	637	
1978-79	73,916	673	941	75,530	624	
1977-78	66,105	640	1,019	67,764	553	
1976-77	61,424	643	1,054	63,121	527	
1975-76	55,402	386	1,067	56,855	507	
1974-75	50,539	202		50,741	395	
1973-74	51,875	289		52,164	382	
1972-73	49,551	290		49,841	354	
1971-72	45,382	599		45,981	330	
1970-71	41,338	813		42,151	338	
1969-70	39,741 ⁱ	755		40,496	320	
1968-69	36,838 ⁱ	774		37,612	311 ^l	
1967-68	33,561	814		34,375		
1966-67	30,651	829		31,480		
1965-66	30,186 ^j	1,028 ^{i,k}		31,214		
1964-65	28,254 ^j	1,211 ^j		29,465		
1963-64	25,258	1,274 ^k		26,532		
1962-63	23,136	1,187		24,323		
1961-62	21,580	1,291		22,871		
1960-61	20,173	1,446		21,619		

Fuel (Excise) Taxes

TABLE 25B—DIESEL FUEL AND ALTERNATIVE FUELS STATISTICS, 1937-38 TO 2009-10—Concluded

Fiscal year	Revenue ^a (In thousands)			Total	Tax paid at reduced rate by transit districts ^c (In thousands)	International Fuel Tax Agreement ^d (IFTA) Tax Rate on January 1
	Diesel	Alternative Fuels				
		Per Unit Basis	Flat Rate Basis ^b			
1	2	3	4	5	6	7
1959-60	\$19,743	\$1,094		\$20,837		
1958-59	18,812			18,812		
1957-58	17,454			17,454		
1956-57	16,826			16,826		
1955-56	16,018			16,018		
1954-55	14,323			14,323		
1953-54	12,873 ^g			12,873		
1952-53	7,946			7,946		
1951-52	6,885			6,885		
1950-51	6,023			6,023		
1949-50	4,764			4,764		
1948-49	4,079			4,079		
1947-48	3,595 ^g			3,595		
1946-47	2,171			2,171		
1945-46	1,918			1,918		
1944-45	1,640			1,640		
1943-44	1,417			1,417		
1942-43	1,268			1,268		
1941-42	1,117			1,117		
1940-41	793			793		
1939-40	537			537		
1938-39	373			373		
1937-38	268 ^g			268		

- a. Includes interest and penalties which amounted to \$5,461,000 during the 2009-10 fiscal year. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. Beginning in December 1975, LPG users were allowed to pay tax on a flat rate basis. This treatment has since been extended to other alternative fuels.
- c. These amounts are also included in columns 2, 3, and 5.
- d. Effective January 1, 1996, most interstate motor carriers pay the interstate user tax through the International Fuel Tax Agreement (IFTA) for diesel and use fuel used on the state's roadways. The quarterly IFTA revenue is included in Diesel since the vast majority of IFTA receipts is for diesel fuel use.
- e. Effective January 1, 1998, an additional per-gallon surcharge equivalent to the combined local and state sales tax rate was imposed on fuel subject to the interstate user tax.
- f. Effective July 1, 1995, under the new Diesel Fuel Tax Law, excise tax on diesel fuel is collected separately from use fuels, and the point of collection is moved from the wholesale level to the terminal rack level.
- g. This tax became effective July 1, 1937, at a rate of 3 cents per gallon on diesel and other fuels not subject to the motor vehicle fuel tax. Effective July 1, 1947, the tax rate on diesel fuel was increased to 4 1/2 cents per gallon. Effective July 1, 1953, the tax rate on diesel fuel was increased to 7 cents per gallon. Effective January 1, 1983, the tax rate was increased to 9 cents per gallon. Effective August 1, 1990, the tax rate was increased to 14 cents per gallon; effective January 1, 1991, it was raised to 15 cents per gallon. Effective January 1, 1992, the tax rate increased to 16 cents per gallon; effective January 1, 1993, it rose to 17 cents per gallon; and, finally, effective January 1, 1994, it was raised to 18 cents per gallon.
- h. Effective January 1, 1992, most use fuel tax became collectable by wholesalers of fuel. This change in the point of collection caused use fuel tax to be collected on more fuel than was actually used during the year.
- i. A special one-cent levy was in effect from June 1, 1969, through August 31, 1969, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised \$450,000 from distributions during the 1968-69 fiscal year and \$837,000 during the 1969-70 fiscal year.
- j. A special one-cent levy was in effect from April 1, 1965, through August 31, 1965, to raise funds to repair and restore storm- and flood-damaged roads. This levy raised a total of \$1,786,000.
- k. Effective October 1, 1963, the tax rate on liquefied petroleum gases was increased from 6 cents to 7 cents per gallon. Effective January 1, 1966, the tax rate was decreased to 6 cents per gallon.
- l. Effective July 1, 1968, the tax rate on most fuel consumed by municipal transit districts was reduced to one cent per gallon.
- m. Effective October 1, 1959, users and vendors of liquefied petroleum gases were required to report under the Use Fuel Tax Law. Prior to this date, they reported under the Motor Vehicle Fuel License Tax Law.

Fuel (Excise) Taxes

TABLE 26—UNDERGROUND STORAGE TANK MAINTENANCE FEE, CHILDHOOD LEAD POISONING PREVENTION FEE, AND OIL SPILL RESPONSE, PREVENTION, AND ADMINISTRATION FEES REVENUE, 1989-90 TO 2009-10
(In thousands of dollars)

Fiscal year	Underground Storage Tank Maintenance Fee ^a	Childhood Lead Poisoning Prevention Fee ^b	Oil Spill Prevention and Administration Fee ^c and Oil Spill Response Fee ^d
1	2	3	4
2009-10	\$289,174 ^e	\$27,852	\$25,325
2008-09	224,158	18,755	26,853
2007-08	243,649	35,544	27,945
2006-07	251,095	9,309	28,070
2005-06	241,567 ^e	9,970	28,763
2004-05	217,985 ^e	11,904	27,559
2003-04	211,574	13,339	33,198
2002-03	206,767	19,679	20,824
2001-02	202,118	13,987	19,663
2000-01	184,218	11,716	21,257
1999-00	190,153	13,701	18,389
1998-99	189,136	15,134	20,708
1997-98	179,705	10,665	24,104
1996-97	144,493 ^e	11,963	23,108
1995-96	117,217 ^e	11,528	19,726
1994-95	91,531 ^e	11,855	19,794
1993-94	84,159	11,726	19,994
1992-93	83,106	11,200	20,749
1991-92	88,850	835	23,120 ^f
1990-91	18,732 ^e		64,648 ^f
1989-90	13,997		

- a. Effective October 2, 1989, owners of certain permitted underground storage tanks containing petroleum are required to pay an annual maintenance fee.
- b. Starting in 1993, this fee is collected from the petroleum industry, the architectural coating industry, and facilities reporting releases of lead into ambient air in the state.
- c. Starting in 1991, this fee is collected from persons owning crude oil at the time that oil is received at a marine terminal by vessel; persons owning petroleum products at the time those products are received at a marine terminal by vessel from outside the state; and operators of pipelines.
- d. This fee went into effect in 1991. It is collected from persons owing petroleum products at the time those products are received at a marine terminal, operators of pipelines, and operators of refineries.
- e. Beginning January 1, 1991, the \$200 per-tank annual maintenance fee was replaced with a quarterly fee of \$0.006 for each gallon of petroleum placed in an underground storage tank. Beginning January 1, 1995, the fee increased to \$0.007 per gallon. Starting January 1, 1996, the rate increased to \$0.009 per gallon, and then to \$0.012 per gallon effective January 1, 1997. Effective January 1, 2005, the fee increased to \$0.013 per gallon. Effective January 1, 2006, the fee increased to \$0.014 per gallon. Effective January 1, 2010, the rate was increased to \$0.020 per gallon.
- f. Includes oil spill response fee revenue. No additional oil spill response fee revenue has been collected since 1991-92 because the \$50 million Oil Spill Response Trust Fund is at maximum.

Alcoholic Beverage Tax

TABLE 27—BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS^a, 1932-35 TO 2009-10
(In thousands of dollars)

Fiscal year	Beer	Wine			Distilled spirits	Total
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol			
1	2	3	4	5	6	7
2009-10	\$132,879	\$17,771	\$4,324	\$2,192	\$170,221	\$327,387
2008-09	135,515	21,885 ^f	4,290 ^f	2,111 ^f	167,387	331,189 ^f
2007-08	137,100 ^f	18,495 ^f	4,370 ^f	2,102	168,321	330,388 ^f
2006-07	139,140	20,469	4,141	2,141	163,537	329,427
2005-06	127,077	18,535	3,587	1,962	161,227	312,388
2004-05	131,216	18,719	3,132 ^f	1,900	157,608	312,575 ^f
2003-04	134,252	18,149	2,422	1,784	152,560	309,166
2002-03	124,935	18,358	2,081	1,742	143,285	290,401
2001-02	127,104	17,710	1,867	1,650	139,149	287,480
2000-01	128,606	17,398	1,604	1,602	138,158	287,368
1999-00	126,082	16,829	1,331	2,163	133,000	279,405
1998-99	124,421	15,724	1,351	1,981	127,510	270,986
1997-98	122,593	16,681	1,137	1,818	127,082	269,312
1996-97	122,448	17,398	1,020	1,847	124,656	267,370
1995-96	123,806	15,420	956	1,940	126,008	268,130
1994-95	120,970	15,046	977	2,046	129,975	269,028
1993-94	124,752	15,401	1,029	2,114	134,829	278,143
1992-93	128,730	15,664	1,075	2,290	141,756	289,531
1991-92	130,475 ^b	15,637 ^b	1,150 ^b	2,236	143,935 ^b	293,440
1990-91	26,758	899	127	2,523	94,489	124,796
1989-90	26,689	891	148	2,776	96,890	127,396
1988-89	26,835	922	169	2,901	96,566	127,393
1987-88	26,182	1,074	177	2,961	97,847	128,241
1986-87	25,653	1,084	180	3,180	100,265	130,362
1985-86	25,667	1,114	165	3,447	102,097	132,490
1984-85	25,146	1,017	156	3,243	105,497	135,059
1983-84	25,017	981	162	3,201	107,128	136,489
1982-83	24,043	957	168	2,742	108,786	136,696
1981-82	24,644	928	167	2,470	112,146	140,355
1980-81	24,707	899	167	2,293	114,999	143,065
1979-80	23,300	836	175	1,973	113,311	139,596
1978-79	22,367	815	190	1,853	113,329	138,554
1977-78	20,951	755	210	1,643	111,194	134,753
1976-77	19,945	690	212	1,394	105,468	127,708
1975-76	18,616	660	229	1,339	105,411	126,255
1974-75	18,057	605	231	1,219	101,447	121,559
1973-74	16,830	578	232	1,291	100,417	119,348
1972-73	15,782	559	264	1,326	96,755	114,686
1971-72	15,261	486	275	1,301	94,809	112,132
1970-71	13,847	444	262	1,273	90,780	106,606
1969-70	14,451	386	272	1,024	89,832	105,964
1968-69	12,743	316	286	785	85,546	99,677
1967-68	11,954	281	291	716	78,810 ^e	92,052
1966-67	12,508	247	306	632	59,607	73,301
1965-66	11,629	235	320	537	57,438	70,159
1964-65	11,764	218	323	489	54,152	66,946
1963-64	10,148	203	337	405	50,703	61,796
1962-63	9,981	187	333	332	47,989	58,821
1961-62	9,442	169	345	313	45,283	55,552
1960-61	9,093	159	352	274	42,148	52,025

Alcoholic Beverage Tax

**TABLE 27—BEER, WINE, AND DISTILLED SPIRITS EXCISE TAX COLLECTIONS^a,
1932-35 TO 2009-10—Concluded
(In thousands of dollars)**

Fiscal year	Beer	Wine			Distilled spirits	Total
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol			
1	2	3	4	5	6	7
<i>1955-60</i>	25,404 ^d	571	1,707	996 ^e	178,267 ^f	206,945
<i>1950-55</i>	17,432	411	1,516	493	78,536	98,388
<i>1945-50</i>	16,105	289	1,360	392	72,011	90,157
<i>1940-45</i>	11,516	351	1,217	268	62,806	76,158
<i>1935-40</i>	7,823	220 ^g	1,606 ^h	91 ⁱ	40,276 ^j	50,016
<i>1932-35^k</i>	2,397	—	479 ^l	—	—	2,876

- a. This revenue includes self-assessments from tax returns for distributions during the year and, therefore, differs from the figures on Table 2 which are on a modified accrual basis.
- b. Effective July 15, 1991, the tax rates on alcoholic beverages other than champagne and sparkling wines were increased. The tax rate on beer was increased from 4 cents to 20 cents per gallon. The tax rate on still wine was increased to 20 cents per gallon; previously, still wines of 14 percent alcohol or less were taxed at 1 cent per gallon and still wines over 14 percent alcohol were taxed at 2 cents per gallon. The tax rate on distilled spirits was increased from \$2.00 to \$3.30 per gallon. Receipts from the floor tax imposed at the time of the rate increases are not included.
- c. Effective August 16, 1967, the tax rate was increased from \$1.50 to \$2.00 per gallon. Receipts from the 50-cent floor tax are not included; these amounted to \$3,009,778.
- d. Effective July 1, 1959, the tax rate was increased from 2 cents to 4 cents per gallon. Receipts from the 2-cent floor tax are not included; these amounted to \$369,170.
- e. Effective July 1, 1955, the tax on champagne and sparkling wines was changed from 1.5 cents per half-pint or fraction thereof to 30 cents per gallon. This revision eliminated inequities in the tax and provided a uniform tax rate; it was not considered to be a tax rate increase.
- f. Effective July 1, 1955, the tax rate was increased from 80 cents to \$1.50 per gallon. Receipts from the 70-cent floor tax imposed at the time of the rate increase are not included; these amounted to \$3,120,882.
- g. The tax on natural dry wines was reduced from 2 cents to 1 cent per gallon effective July 1, 1937.
- h. Still wines over 14 percent alcohol include still wines of 14 percent alcohol or less through 1936-37 because their tax rates were the same and they were not reported separately.
- i. Beginning July 1, 1935, tax on sparkling wine and champagne was imposed at 3 cents per pint.
- j. The excise tax on distilled spirits was first imposed July 1, 1935, at a rate of 80 cents per gallon.
- k. The alcoholic beverage tax was first effective April 6, 1933, at a rate of 2 cents per gallon on beer and wine.
- l. Includes all types of wines. The tax rate was 2 cents per gallon on all wine, and the different types were not reported separately.
- r. Revised.

NOTE: Detail may not compute to total due to rounding.

Alcoholic Beverage Tax

**TABLE 28—APPARENT CONSUMPTION^a OF BEER, WINES, AND DISTILLED SPIRITS,
BY FISCAL YEAR, 1935-40 TO 2009-10
(In thousands of gallons)**

Fiscal year	Beer ^b	Wine			Total wine consumption	Distilled spirits
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol ^c			
1	2	3	4	5	6	7
2009-10	664,107	88,869	21,617	7,319	117,806	51,371
2008-09	677,579	109,419 ^f	21,452 ^f	7,003 ^f	137,874 ^f	50,522
2007-08	685,492	92,470 ^f	19,935 ^f	6,974	119,379 ^f	50,784
2006-07	695,694	102,335 ^f	20,697	7,108	130,140 ^f	49,350
2005-06	635,382	92,644 ^f	17,883 ^f	6,535	117,062 ^f	48,653
2004-05	656,033	93,559	14,778	6,297	114,634	47,622
2003-04	670,944	90,693	12,093	5,918	108,703	46,035
2002-03	624,362	91,779	10,394	5,798	107,970	43,244
2001-02	640,049	88,514	9,333	5,501	103,348	42,003
2000-01	643,124	86,987	8,020	5,340	100,346	41,703
1999-00	630,402	84,134	6,654	7,210	97,998	40,148
1998-99	622,103	78,614	6,752	6,602	91,969	38,498
1997-98	612,963	83,414	5,685	6,058	95,157	38,375
1996-97	612,179	87,027	5,098	6,156	98,281	38,022
1995-96	619,001	77,100	4,780	6,466	88,346	37,973
1994-95	606,084	75,168	4,868	6,661	86,696	39,189
1993-94	625,565	76,935	5,137	7,047	89,118	40,722
1992-93	643,307	78,244	5,371	7,630	91,245	42,811
1991-92	677,367	80,584	5,833	7,453	93,871	44,276
1990-91	671,319	89,732	6,329	8,396	104,457	47,033
1989-90	679,747	88,163	7,401	9,247	104,810	48,215
1988-89	669,662	91,381	8,445	9,678	109,504	48,004
1987-88	650,286	107,267	8,862	9,871	126,000	48,886
1986-87	664,051	108,442	8,991	10,599	128,032	50,132
1985-86	634,915	111,358	8,245	11,489	131,091	51,048
1984-85	626,426	101,671	7,821	10,809	120,301	52,748
1983-84	623,174	98,131	8,099	10,670	116,900	53,564
1982-83	598,790	95,718	8,416	9,141	113,275	54,393
1981-82	610,873	92,815	8,374	8,232	109,421	56,073
1980-81	610,689	89,931	8,339	7,642	105,912	57,500
1979-80	576,951	83,621	8,745	6,577	98,943	56,656
1978-79	564,280	81,495	9,507	6,175	97,177	56,665
1977-78	528,724	75,538	10,489	5,475	91,502	55,597
1976-77	506,034	68,985	10,599	4,647	84,231	52,734
1975-76	471,996	65,988	11,458	4,463	81,909	52,705
1974-75	460,592	60,543	11,551	4,063	76,157	50,724
1973-74	431,001	57,761	11,591	4,304	73,656	50,208
1972-73	404,900	55,949	13,207	4,419	73,575	48,377
1971-72	395,645	48,555	13,768	4,337	66,660	47,405
1970-71	356,738	44,392	13,119	4,244	61,755	45,390
1969-70	373,129	38,568	13,584	3,412	55,564	44,916
1968-69	328,976	31,650	14,317	2,616	48,583	42,773
1967-68	308,936	28,104	14,543	2,386	45,032	40,629
1966-67	321,765	24,713	15,320	2,107	42,140	39,738
1965-66	298,711	23,509	15,990	1,791	41,290	38,292
1964-65	300,835	21,790	16,131	1,629	39,550	36,102
1963-64	261,145	20,313	16,848	1,350	38,510	33,802
1962-63	256,151	18,668	16,661	1,106	36,435	31,993
1961-62	242,761	16,851	17,239	1,044	35,134	30,189
1960-61	232,962	15,861	17,602	913	34,376	28,098

Alcoholic Beverage Tax

**TABLE 28—APPARENT CONSUMPTION^a OF BEER, WINES, AND DISTILLED SPIRITS,
BY FISCAL YEAR, 1935-40 TO 2009-10—Concluded
(In thousands of gallons)**

Fiscal year	Beer ^b	Wine			Total wine consumption	Distilled spirits
		Still wines		Champagne and sparkling wines		
		14 percent alcohol or less	Over 14 percent alcohol ^c			
1	2	3	4	5	6	7
<i>1955-60</i>	1,058,922	57,116	85,379	3,323	145,818	118,844
<i>1950-55</i>	883,960	41,124	75,809	1,928	118,861	98,170
<i>1945-50</i>	801,657	29,022	67,996	1,625	98,643	90,014
<i>1940-45</i>	573,369	35,000	61,130	1,009	97,139	78,507
<i>1935-40</i>	387,414	37,121	65,264	683	103,068	50,345

a. Figures in this table represent taxable distributions compiled from monthly tax returns. Because the tax liability attaches at the time alcoholic beverages are sold by manufacturers, importers, or wholesalers, rather than at the time a retail sale is made or when the consumption occurs, they are referred to as "apparent" consumption figures rather than as "actual" consumption figures.

b. Includes a relatively small amount of tax-exempt beer distributed to the armed forces subsequent to June 30, 1951. Prior to July 1951, such distributions were taxable. Effective January 1, 1980, distributions of beer for the armed forces became subject to the state's excise tax when purchased from California suppliers.

c. Includes a relatively small amount for sparkling hard cider starting January 1995.

r. Revised.

NOTE: Detail may not compute to total due to rounding.

Alcoholic Beverage Tax

**TABLE 29—PER CAPITA CONSUMPTION^a OF BEER, WINES, AND DISTILLED SPIRITS,
BY FISCAL YEAR, 1935-36 TO 2009-10
(Consumption in gallons)**

Fiscal year	Population ^b	Per capita consumption		
		Beer ^c	Wines	Distilled spirits
1	2	3	4	5
2009-10	38,648,090	17.18	3.05	1.33
2008-09	38,255,508 ^f	17.71 ^f	3.60 ^f	1.32
2007-08	37,883,992	18.09	3.15	1.34
2006-07	37,559,440	18.52	3.46 ^f	1.31
2005-06	37,195,240	17.08	3.15 ^f	1.31
2004-05	36,728,196	17.86	3.12	1.30
2003-04	36,271,091	18.50	3.00	1.27
2002-03	35,612,000	17.53	3.03	1.21
2001-02	35,000,000	18.29	2.95	1.20
2000-01	34,367,000	18.71	2.92	1.21
1999-00	33,753,000	18.68	2.90	1.19
1998-99	33,140,000	18.77	2.78	1.16
1997-98	32,657,000	18.77	2.91	1.18
1996-97	32,207,000	19.01	3.05	1.18
1995-96	31,837,000	19.44	2.77	1.19
1994-95	31,617,000	19.17	2.74	1.24
1993-94	31,418,000	19.91	2.84	1.30
1992-93	31,150,000	20.65	2.93	1.37
1991-92	30,723,000	22.05	3.06	1.44
1990-91	30,143,000	22.27	3.47	1.56
1989-90	29,558,000	23.00	3.55	1.63
1988-89	28,701,000	23.33	3.82	1.67
1987-88	27,996,000	23.23	4.50	1.75
1986-87	27,338,000	24.29	4.68	1.83
1985-86	26,687,500	23.79	4.92	1.91
1984-85	26,079,000	24.02	4.61	2.02
1983-84	25,414,000	24.52	4.60	2.11
1982-83	24,944,700	24.00	4.54	2.18
1981-82	24,469,500	24.96	4.47	2.29
1980-81	23,992,900	25.45	4.41	2.40
1979-80	23,534,000	24.52	4.20	2.41
1978-79	23,072,000	24.46	4.21	2.46
1977-78	22,610,000	23.38	4.05	2.46
1976-77	22,164,000	22.83	3.80	2.38
1975-76	21,756,000	21.70	3.76	2.42
1974-75	21,374,000	21.55	3.56	2.37
1973-74	21,036,000	20.49	3.50	2.39
1972-73	20,737,000	19.53	3.55	2.33
1971-72	20,470,000	19.33	3.26	2.32
1970-71	20,193,000	17.67	3.06	2.25
1969-70	19,922,000	18.73	2.79	2.25
1968-69	19,664,000	16.73	2.47	2.18
1967-68	19,372,000	15.95	2.32	2.10
1966-67	19,041,000	16.90	2.21	2.09
1965-66	18,670,000	16.00	2.21	2.05
1964-65	18,255,000	16.48	2.17	1.98
1963-64	17,768,000	14.70	2.17	1.90
1962-63	17,211,000	14.88	2.12	1.86
1961-62	16,636,000	14.59	2.11	1.81
1960-61	16,114,000	14.46	2.13	1.74
1955-56	13,292,000	14.52	2.05	1.58
1950-51	10,886,000	15.38	1.96	1.84
1945-46	9,452,000	16.86	2.13	2.37
1940-41	7,094,000	10.71	2.51	1.60
1935-36	6,258,000	11.63	3.39	1.46

a. Based on taxable distributions compiled from monthly tax returns.
b. Population used is for January 1 of each fiscal year.
c. Includes tax-exempt beer sold to the armed forces; see Table 28 footnote b.
r. Revised.

Cigarette Tax

TABLE 30A—CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE, 1959-60 TO 2009-10
(In thousands of dollars)

Fiscal year	Cigarette tax				Other tobacco products surtax	
	Revenue ^a	Distributors' discounts ^b	Gross value of tax indicia ^c	Refunds	Revenue	Rate (%)
	1	2	3	4	5	6
2009-10	\$838,709	\$7,187	\$845,896	\$1,583	\$84,617	41.11
2008-09	912,724	7,819	920,543	626	85,506	45.13
2007-08	955,030	8,185	963,215	727	85,929	45.13
2006-07	998,723	8,558	1,007,281	1,330	79,946	46.76
2005-06	1,026,497	8,795	1,035,293	1,707	67,348	46.76
2004-05	1,024,272	8,778	1,033,051	1,653	58,441	46.76
2003-04	1,021,366	8,755	1,030,121	4,721	44,166	46.76
2002-03	1,031,772	8,845	1,040,617	13,248	40,996	48.89
2001-02	1,067,004	9,146	1,076,150	10,774	50,037	52.65 ^d
2000-01	1,110,692	9,503	1,120,195	8,741	52,834	54.89
1999-00	1,166,880	9,980	1,176,859	9,413	66,884	66.50
1998-99	841,911 ^e	7,206	849,117	6,808	42,137 ^f	61.53 ^f
1997-98	612,066	5,244	617,309	5,448	39,617	29.37
1996-97	629,579	5,394	634,973	5,060	41,590	30.38
1995-96	639,030	5,469	644,499	6,193	32,788	31.20
1994-95	656,923	5,628	662,551	11,159	28,460	31.20
1993-94	647,993 ^g	5,553	653,546	8,353	19,773	23.03
1992-93	667,479	5,715	673,195	9,138	21,480	26.82
1991-92	711,275	6,086	717,362	7,791	22,016	29.35
1990-91	729,612	6,242	735,854	7,904	24,064	34.17
1989-90	770,042 ^h	6,581	776,623	11,615	24,956 ^h	37.47
1988-89	499,712 ^h	4,273	503,984	4,968	9,994 ^h	41.67
1987-88	254,869	2,180	257,049	2,970		
1986-87	257,337	2,202	259,539	2,661		
1985-86	260,960	2,231	263,190	2,834		
1984-85	265,070	2,267	267,337	2,390		
1983-84	265,265	2,267	267,532	2,756		
1982-83	273,748	2,336	276,084	2,060		
1981-82	278,667	2,383	281,050	1,843		
1980-81	280,087	2,395	282,482	1,567		
1979-80	272,119	2,327	274,446	1,645		
1978-79	270,658	2,315	272,973	1,408		
1977-78	275,042	2,352	277,394	1,239		
1976-77	270,502	2,315	272,817	832		
1975-76	269,852	2,309	272,161	927		
1974-75	264,182	2,262	266,444	745		
1973-74	259,738	2,222	261,960	632		
1972-73	253,089	2,167	255,256	626		
1971-72	248,398	2,127	250,525	677		
1970-71	240,372	2,058	242,430	552		
1969-70	237,220	2,032	239,253	455		
1968-69	238,836	2,046	240,882	492		
1967-68	208,125 ⁱ	1,862	209,987	328		
1966-67	75,659	1,543	77,202	129		
1965-66	74,880	1,528	76,407	88		
1964-65	74,487	1,520	76,007	61		
1963-64	71,530	1,459	72,989	71		
1962-63	70,829	1,445	72,274	79		
1961-62	68,203	1,390	69,593	47		
1960-61	66,051 ^j	1,675 ^k	67,726	76		
1959-60	61,791 ^l	767 ^l	62,558	67		

NOTE: Detail may not compute to total due to rounding.

For footnotes, see page A-54.

Cigarette Tax

**TABLE 30A—CIGARETTE TAXES AND OTHER TOBACCO PRODUCTS SURTAX REVENUE,
1959-60 TO 2009-10—Concluded**

- a. Net of refunds for tax indicia on cigarettes that become unfit for use (see column 5).
- b. A discount of .85 percent of gross value of tax indicia is granted to distributors for affixing the stamps. From July 1, 1960, until August 1, 1967, the discount rate was 2 percent.
- c. Includes sales of indicia purchased on credit. Effective July 16, 1961, distributors have been able to purchase tax indicia on credit.
- d. From July 1, 2001, through September 9, 2001, the surtax rate on smokeless tobacco ranged from 131 percent for moist snuff to 490 percent for chewing tobacco. Effective September 10, 2001, the surtax rate on smokeless tobacco was lowered to 52.65 percent.
- e. Effective January 1, 1999, the overall tax rate on cigarettes was increased from 37 cents to 87 cents per pack under voter-approved Proposition 10. The additional 50-cent-per-pack tax was imposed to raise funds for early childhood development programs. Excludes \$87,978,766 in 1998-99 from the floor stocks taxes for both cigarettes and other tobacco products levied on January 1, 1999.
- f. From July 1, 1998, through December 31, 1998, the surtax rate was 26.17 percent for other tobacco products. Effective January 1, 1999, the new surtax imposed under Proposition 10 raised the combined surtax rate to 61.53 percent for other tobacco products. The new surtax is equivalent (in terms of the wholesale costs of other tobacco products) to a 50-cent-per-pack tax on cigarettes.
- g. Effective January 1, 1994, the overall tax rate on cigarettes was increased from 35 cents to 37 cents per pack. The additional 2-cent-per-pack tax was imposed to raise funds for breast cancer research and education.
- h. Effective January 1, 1989, an additional 25-cent-per-pack surtax was imposed on cigarettes and a new 41.67 percent surtax was imposed on other tobacco products. Excludes \$57,927,856 in 1988-89 and \$595,000 in 1989-90 from the floor stocks tax levied on January 1, 1989.
- i. Effective August 1, 1967, the tax rate was increased from 3 cents to 7 cents per pack. On October 1, 1967, the rate was further increased to 10 cents per pack, with the stipulation that 30 percent of the tax be allocated to cities and counties. Includes \$6,515,209 from the 4-cent-per-pack floor stocks tax levied on August 1, 1967; and \$4,889,485 from the 3-cent-per-pack floor stocks tax imposed October 1, 1967.
- j. Refunds made for distributors' discounts in the 1960-61 fiscal year on purchases made in the 1959-60 fiscal year have been deducted. These refunds amounted to \$324,000.
- k. Effective July 1, 1960, a discount was allowed at the time tax indicia were purchased.
- l. Includes \$2,673,048 from the 3-cent-per-pack floor stocks tax imposed July 1, 1959; and also includes the amount of distributors' discounts which were refunded after purchase of indicia. During July and August of 1959, the tax was collected by invoice and no discount was allowed on these collections of \$8,123,700, nor on the \$2,673,048 tax on floor stocks.

Cigarette Tax

TABLE 30B—CIGARETTE DISTRIBUTIONS AND PER CAPITA CONSUMPTION, 1959-60 TO 2009-10

Fiscal year 1	Reported distributions (Millions of packages)			Apparent per capita consumption ^a (In packages) 5
	Total 2	Tax paid 3	Tax exempt 4	
2009-10	1,002	972	30	25.9
2008-09	1,090	1,058	32	28.5
2007-08	1,131	1,107	24	29.9
2006-07	1,177	1,158	20	31.3
2005-06	1,209	1,190	19	32.5
2004-05	1,224	1,187	37	33.3
2003-04	1,234	1,184	50	34.0
2002-03	1,227	1,196	31	34.5
2001-02	1,271	1,237	34	36.3
2000-01	1,324	1,288	37	38.5
1999-00	1,390	1,353	38	41.2
1998-99	1,568	1,523	45	47.3
1997-98	1,717	1,668	48	52.6
1996-97	1,777	1,716	61	55.2
1995-96	1,811	1,742	69	56.9
1994-95	1,871	1,791	80	59.2
1993-94	1,903	1,824	79	60.6
1992-93	2,010	1,923	86	64.5
1991-92	2,144	2,050	94	69.8
1990-91	2,196	2,102	93	72.8
1989-90	2,311	2,219	92	78.2
1988-89	2,431	2,353	78	84.7
1987-88	2,657	2,570	87	94.9
1986-87	2,690	2,595	95	98.4
1985-86	2,730	2,632	98	102.3
1984-85	2,781	2,673	108	106.7
1983-84	2,792	2,675	117	109.9
1982-83	2,889	2,761	128	115.8
1981-82	2,947	2,811	136	120.4
1980-81	2,966	2,825	141	123.6
1979-80	2,892	2,744	148	122.9
1978-79	2,887	2,730	157	125.1
1977-78	2,940	2,774	166	130.0
1976-77	2,900	2,728	172	130.9
1975-76	2,909	2,722	187	133.7
1974-75	2,857	2,664	193	133.7
1973-74	2,827	2,620	207	134.4
1972-73	2,762	2,553	209	133.2
1971-72	2,720	2,505	215	132.9
1970-71	2,635	2,424	211	130.5
1969-70	2,594	2,393	201	130.2
1968-69	2,616	2,409	207	133.0
1967-68	2,596	2,383	213	134.0
1966-67	2,737	2,573	164	143.8
1965-66	2,706	2,547	159	144.9
1964-65	2,679	2,534	145	146.7
1963-64	2,564	2,433	131	144.3
1962-63	2,545	2,409	136	147.9
1961-62	2,450	2,320	130	147.3
1960-61	2,382	2,258	124	147.8
1959-60	2,190	2,085	105	139.7

a. Based on reported distributions and latest estimate of January 1 population for each fiscal year.

NOTE: Detail may not compute to total due to rounding.

Insurance Tax

**TABLE 31—2009 TAXABLE INSURANCE PREMIUMS
AND TOTAL TAXES ASSESSED IN 2010, BY COMPANY**

Name of company 1	Taxable premiums (In thousands) 2	Total tax assessed 3
FIRE AND CASUALTY INSURERS		
Ace American Insurance Company	\$489,621	\$11,506,098
Allied Property & Casualty Insurance Company	197,834	4,649,097
Allstate Indemnity Company	1,286,725	30,238,030
Allstate Insurance Company	1,158,373	27,221,766
Amco Insurance Company	685,085	16,099,491
American Security Insurance Company	269,392	6,330,711
Arch Insurance Company	226,094	5,313,217
California Capital Insurance Company	230,085	5,407,002
California State Automobile Association Inter-Insurance Bureau	1,805,885	42,438,291
Coast National Insurance Company	205,481	4,828,810
Continental Casualty Company	385,852	9,067,511
The Doctors' Company, an Interinsurance Exchange	208,369	4,896,667
Employers Compensation Insurance Company	184,447	4,334,516
Esurance Property & Casualty Insurance Company	185,115	4,350,197
Everest National Insurance Company	265,135	6,230,684
Factory Mutual Insurance Company	305,712	7,184,234
Farmers Insurance Exchange	985,384	23,156,513
Federal Insurance Company	844,872	19,854,481
Financial Indemnity Company	248,785	5,846,443
Fire Insurance Exchange	916,240	21,531,631
Fireman's Fund Insurance Company	457,914	10,760,977
GEICO General Insurance Company	426,141	10,014,317
GEICO Indemnity Company	206,697	4,857,384
Government Employees Insurance Company	190,812	4,484,083
Hartford Casualty Insurance Company	389,785	9,159,937
Hartford Fire Insurance Company	267,693	6,290,784
The Hartford Steam Boiler Inspection and Insurance Company	237,068	5,571,087
IDS Property Casualty Insurance Company	223,094	5,242,712
Infinity Insurance Company	481,600	11,317,609
The Insurance Company of the State of Pennsylvania	224,998	5,287,462
Insurance Company of The West	191,360	4,496,971
Interinsurance Exchange of the Automobile Club	1,875,495	44,074,127
Liberty Mutual Fire Insurance Company	632,066	14,853,541
Liberty Mutual Insurance Company	333,325	7,833,143
Mercury Casualty Company	631,404	14,837,988
Mercury Insurance Company	1,248,869	29,348,430
Meritplan Insurance Company	246,818	5,800,220
Mid-Century Insurance Company	1,734,620	40,763,568
National Union Fire Insurance Company of Pittsburgh, PA	904,960	21,266,570
Nationwide Mutual Insurance Company	265,868	6,247,899
Newport Insurance Company	243,259	5,716,592
Peerless Insurance Company	180,593	4,243,938
Philadelphia Indemnity Insurance Company	261,361	6,141,990
Progressive Choice Insurance Company	431,487	10,139,941
Progressive West Insurance Company	263,321	6,188,043
Safeco Insurance Company of America	445,680	10,903,231
Southern Insurance Company	184,082	5,681,082
The Standard Fire Insurance Company	185,425	4,357,488
State Compensation Insurance Fund	1,240,875	29,160,559
State Farm General Insurance Company	2,062,492	48,468,553
State Farm Mutual Automobile Insurance Company	2,613,448	61,416,037
The Travelers Indemnity Company of Connecticut	335,725	7,889,531
Travelers Property Casualty Company of America	643,736	15,127,793
Truck Insurance Exchange	346,173	8,135,070
21st Century Insurance Company	776,493	18,247,597
United Services Automobile Association	472,688	11,108,167
USAA Casualty Insurance Company	467,764	10,992,465
Wawanesa General Insurance Company	255,230	5,997,903
Zenith Insurance Company	198,207	4,657,863
Zurich American Insurance Company	539,965	12,689,184
703 other fire and casualty insurers ^a	16,745,962	394,755,852
Totals for fire and casualty insurers	\$51,149,039	\$1,205,013,079

a. Each having a total tax of less than \$4,000,000. In addition, there were 158 fire and casualty insurers that reported no tax liability.

Insurance Tax

**TABLE 31—2009 TAXABLE INSURANCE PREMIUMS
AND TOTAL TAXES ASSESSED IN 2010, BY COMPANY—Concluded**

Name of company 1	Taxable premiums (In thousands) 2	Total tax assessed 3
LIFE INSURERS		
Aetna Life Insurance Company	\$1,532,523	\$36,002,537
Allianz Life Insurance Company of North America	214,377	3,891,601
American Family Life Assurance Company of Columbus	331,853	7,798,549
American General Life Insurance Company	419,253	9,701,838
Anthem Blue Cross Life & Health Insurance Company	3,703,416	87,030,280
Aviva Life & Annuity Company	156,379	3,586,541
AXA Equitable Life Insurance Company	265,667	6,288,348
Blue Shield of California Life & Health Insurance Company	1,239,660	29,132,007
Connecticut General Life Insurance Company	644,472	15,126,823
Farmers New World Life Insurance Company	247,718	5,810,001
Genworth Life & Annuity Insurance Company	199,341	4,606,710
Genworth Life Insurance Company	262,906	6,113,556
Great-West Life & Annuity Insurance Company	134,566	3,125,921
The Guardian Life Insurance Company of America	518,884	12,084,768
Hartford Life & Accident Insurance Company	297,402	6,988,958
Hartford Life & Annuity Insurance Company	169,317	3,978,960
Health Net Life Insurance Company	770,929	18,116,832
John Hancock Life Insurance Company	148,490	3,472,058
John Hancock Life Insurance Company (U.S.A.)	467,208	10,853,909
Liberty Life Assurance Company of Boston	157,023	3,630,508
Life Insurance Company of North America	297,852	6,999,515
Lincoln Benefit Life Company	242,963	5,672,022
The Lincoln National Life Insurance Company	676,481	15,844,018
Massachusetts Mutual Life Insurance Company	338,352	7,079,163
Metlife Investors USA Insurance Company	161,496	3,452,108
Metropolitan Life Insurance Company	1,415,262	32,466,824
Minnesota Life Insurance Company	182,379	4,198,537
Nationwide Life Insurance Company	168,384	3,812,033
New York Life Insurance & Annuity Corporation	475,987	9,861,819
New York Life Insurance Company	756,264	17,416,169
The Northwestern Mutual Life Insurance Company	604,022	13,868,112
Pacific Life Insurance Company	492,938	9,945,734
Pacificare Life & Health Insurance Company	249,284	5,858,172
Primerica Life Insurance Company	285,268	6,703,804
Principal Life Insurance Company	408,516	9,361,407
Protective Life Insurance Company	179,743	4,219,308
Pruco Life Insurance Company	229,625	5,383,721
The Prudential Insurance Company of America	722,680	11,835,929
Reliance Standard Life Insurance Company	139,628	3,281,267
Reliastar Life Insurance Company	261,329	6,114,425
Riversource Life Insurance Company	155,297	3,606,040
Standard Insurance Company	303,964	7,096,345
State Farm Life Insurance Company	363,860	8,298,744
Sun Life Assurance Company of Canada	287,379	6,743,259
Transamerica Life Insurance Company	440,044	10,184,815
United Healthcare Insurance Company	1,108,315	26,045,393
United of Omaha Life Insurance Company	227,707	4,311,342
Unum Life Insurance Company of America	384,456	9,034,719
USAA Life Insurance Company	272,001	4,638,146
West Coast Life Insurance Company	128,195	3,009,796
Western Reserve Life Assurance Company of Ohio	227,714	5,351,207
358 other life insurers ^b	5,484,217	125,948,543
Totals for life insurers	\$29,552,986	\$674,983,141 ^c
Totals for fire and casualty insurers	51,149,039	1,205,013,079 ^c
Totals for title insurers ^d	415,583	10,226,835 ^c
Totals for all insurers	\$81,117,608	\$1,890,223,054

b. Each having a total tax of less than \$3,000,000. In addition, there were 35 life insurers that reported no tax liability.

c. Retaliatory taxes of \$3,010,489 for fire and casualty insurers, \$1,259,405 for life insurers, and \$460,582 for title insurers have been included in the assessments by company.

d. Includes 17 insurers. In addition, there were four title insurers that reported no tax liability.

NOTE: Detail may not compute to total due to rounding.

Insurance Tax

TABLE 32—SUMMARY OF INSURANCE TAXES ASSESSED^a IN 2009 AND 2010 AGAINST COMPANIES AUTHORIZED TO DO BUSINESS IN CALIFORNIA, BY TYPE OF INSURER

Type of insurer	Assessments on 2008 business		Assessments on 2009 business		Percent change in assessments
	Number	Amount	Number	Amount	
1	2	3	4	5	6
Fire and Casualty	995	\$1,270,947,278	1,021	\$1,205,013,079	-5.2
Life	507	671,812,643	502	674,983,141	0.5
Title	24	7,797,740	22	10,226,835	31.2
Subtotals	1,526 ^b	\$1,950,557,660 ^b	1,545 ^c	\$1,890,223,054 ^c	-3.1
Ocean Marine	513 ^d	1,282,744	547 ^e	1,553,601	21.1
Totals	2,039	\$1,951,840,404	2,092	\$1,891,776,655	-3.1
Adjustments:					
Deficiency assessments	66 ^f	17,152,726 ^f	49 ^g	1,600,436 ^g	-
Refunds and cancellations	46 ^h	31,724,486 ^h	49 ⁱ	8,385,170 ⁱ	-
Net adjustments	112	-14,571,760	98	-6,784,734	-
Grand Totals	2,151	\$1,937,268,644	2,190	\$1,884,991,921	-2.7

a. Includes self-assessments and board assessments against companies licensed to write insurance on California risks.

b. Includes 146 retaliatory tax assessments totaling \$2,746,316 and 208 nil assessments.

c. Includes 159 retaliatory tax assessments totaling \$4,730,476 and 197 nil assessments.

d. Includes 426 nil assessments.

e. Includes 450 nil assessments.

f. Includes 4 initial assessments for prior years totaling \$282,506.

g. Includes 5 initial assessments for prior years totaling \$358,804.

h. Includes one petition cancellation for \$1,377,252 pertaining to the application of Assembly Bill 1088; one petition cancellation for \$748,375 involving return premiums; and one petition cancellation for \$13,679 pertaining to partial withdrawals from annuity accumulation accounts. Also included are 8 refunds for \$4,551,723 pertaining to low income housing tax credits; 4 refunds of \$1,280,220 involved the computation of taxable annuities; 2 refunds for \$52,418 pertained to relief from penalties which were previously paid; 4 refunds for \$4,867,083 involved returns premiums; 1 refund for \$74,749 resulted from retaliatory tax computation errors; 9 refunds for \$3,095,457 pertained to overpayments of amounts due; 1 refund for \$15,255,549 involved the cash-basis reporting; 12 refunds for \$25,080 resulted from clerical errors; and 2 refunds for \$382,901 pertained to credit interest owed on petitions that were cancelled but previously paid.

i. Includes one petition cancellation for \$52,058 pertaining to taxes previously reported; one petition cancellation for \$1,776 involving broker fees; two petition cancellations for \$1,645,775 pertaining to retaliatory tax computation errors; and nine petition cancellations for \$3,292,868 involved cash-basis reporting. Also included are 2 refunds for \$213,261 pertaining to low income housing tax credits; 1 refund for \$5,291 involved the computation of taxable annuities; 2 refunds for \$68,704 pertained to relief from penalties which were previously paid; 5 refunds for \$44,063 involved returned premiums; 1 refund for \$381 resulted from retaliatory tax computation errors; 5 refunds for \$12,127 pertained to overpayments of amounts due; 4 refunds for \$2,422,206 involved cash-basis reporting; 15 refunds for \$61,967 resulted from clerical errors, and 1 refund for \$564,693 pertained to advance premiums.

Insurance Tax

TABLE 33—INSURANCE TAX ASSESSMENTS^a AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911 TO 2010

Year of assessment	Number of assessments ^b	Gross premiums tax rate (Percent)	Taxes assessed on premiums ^c	Local property tax credits allowed	Taxes assessed on underwriting profits: ocean marine ^d	Total taxes assessed
1	2	3	4	5	6	7
2010	1,286 ^e	2.35	\$1,883,438,320	—	\$1,553,601	\$1,884,991,921
2009	1,259	2.35	1,935,985,900	—	1,282,744	1,937,268,644
2008	1,233	2.35	2,008,474,231	—	1,225,805	2,009,700,036
2007	1,191	2.35	1,981,644,613	—	942,900	1,982,587,513
2006	1,208	2.35	2,000,355,122	—	926,029	2,001,281,151
2005	1,219	2.35	1,971,746,712	—	1,949,587	1,973,696,299
2004	1,237	2.35	1,833,271,791	—	932,734	1,834,204,525
2003	1,265	2.35	1,581,183,037	—	1,114,050	1,582,297,087
2002	1,260	2.35	1,520,065,328	—	873,659	1,520,938,986
2001	1,272	2.35	1,353,527,142	—	519,876	1,354,047,018
2000	1,295	2.35	1,266,455,716	—	441,859	1,266,897,575
1999	1,269	2.35	1,164,025,477	—	482,012	1,164,507,489
1998	1,262	2.35	1,145,664,875	—	600,264	1,146,265,139
1997	1,244	2.35	1,126,140,961	—	509,494	1,126,650,455
1996	1,256	2.35	1,076,486,524	—	545,482	1,077,032,006
1995	1,241	2.35	923,458,207 ^f	—	540,624	923,998,831
1994	1,235	2.35	1,077,737,837 ^f	—	363,622	1,078,101,459
1993	1,245	2.35	1,149,354,061	—	375,468	1,149,729,529
1992	1,271	2.35	1,199,878,619	—	288,882	1,200,167,501
1991	1,293	2.46	1,211,392,648	—	297,521	1,211,690,169
1990	1,329	2.37	1,106,574,868	—	230,108	1,106,804,976
1989	1,291	2.35	1,082,116,239	—	236,775	1,082,353,014
1988	1,250	2.35	1,088,501,995	—	215,150	1,088,717,145
1987	1,207	2.35	918,812,776	—	153,794	918,966,570
1986	1,196	2.33	795,971,303	—	149,821	796,121,124
1985	1,182	2.33	655,415,839 ^g	—	85,824	655,501,663
1984	1,174	2.33	584,371,566 ^g	—	66,928	584,438,494
1983	1,144	2.33	459,977,247 ^h	—	183,981	460,161,228
1982	1,106	2.35	472,564,778	—	225,083	472,789,861
1981	1,064	2.35	448,279,043	—	145,962	448,425,005
1980	1,065	2.35	429,220,590	—	100,375	429,320,965
1979	1,038	2.35	396,746,131	—	144,456	396,890,587
1978	1,008	2.35	363,448,942	—	74,843	363,523,785
1977	984	2.35	299,589,171	—	37,018	299,626,189
1976	967	2.35	248,384,123	\$17,840,567 ⁱ	23,124	230,566,680
1975	992	2.35	211,852,215	16,731,201	79,999	195,201,013
1974	1,010	2.35	209,787,954	16,160,417	165,802	193,793,339
1973	989	2.35	195,049,519	16,406,592	141,337	178,784,264
1972	977	2.35	174,529,967	13,918,775	88,938	160,700,130
1971	915	2.35	160,307,804	11,673,670	45,488	148,679,622
1970	894	2.35	141,892,452	9,785,420	25,209	132,132,241
1969	830	2.35	130,895,320	7,610,137	13,518	123,298,701
1968	787	2.33	119,132,434	6,314,488	9,791	112,827,737
1967	782	2.33	111,445,400	6,377,277	4,213	105,072,336
1966	791	2.33	105,050,308	6,239,578	10,763	98,821,493
1965	833	2.33	97,782,471	5,601,383	24,785	92,205,873
1964	826	2.35	90,473,809 ^j	4,979,745	38,516	85,532,580
1963	815	2.35	82,521,529	4,766,754	44,475	77,799,250
1962	809	2.35	75,504,917	4,291,305	42,206	71,255,818
1961	767	2.35	71,235,283	3,854,507	39,688	67,420,464
1960	736	2.35	65,169,948	3,341,844	20,307	61,848,411
1959	711	2.35	58,377,347	3,153,605	13,601	55,237,343
1958	716	2.35	53,461,244	2,714,160	19,843	50,766,927
1957	728 ^k	2.35	48,365,723	2,278,623	54,234	46,141,334
1956	828	2.35	44,476,726	2,026,931	83,296	42,533,091
1955	809	2.35	40,810,154	1,781,071	75,118	39,104,201
1954	803	2.35	40,040,521	1,601,342	61,743	38,500,922
1953	796	2.35	35,634,480	1,393,689	83,909	34,324,700
1952	782	2.35	30,384,576 ^l	1,331,108	123,333	29,176,801
1951	781	2.35	26,404,608	1,266,639	144,753	25,282,722

Insurance Tax

TABLE 33—INSURANCE TAX ASSESSMENTS^a AGAINST LICENSED INSURERS, TAX RATE, TAXES ON PREMIUMS, LOCAL PROPERTY TAX CREDITS ALLOWED, TAXES ON OCEAN MARINE BUSINESS, AND TOTAL TAXES ASSESSED, 1911 TO 2010—Concluded

Year of assessment	Number of assessments ^b	Gross premiums tax rate (Percent)	Taxes assessed on premiums ^c	Local property tax credits allowed	Taxes assessed on underwriting profits: ocean marine ^d	Total taxes assessed
1	2	3	4	5	6	7
1950	783	2.35	\$24,045,733	\$1,099,147	\$96,719	\$23,043,305
1949	769	2.35	23,689,427	915,103	75,616	22,849,940
1948	755	2.35 ^m	21,045,450	770,733	69,962	20,344,679
1947	747	2.40 ^m	17,947,419	742,767	99,247	17,303,899
1946	736	2.45 ^m	15,006,118	650,649	112,839	14,468,308
1945	669	2.50 ^m	14,280,911	798,892	17,528	13,499,547
1944	649	2.55 ^m	12,448,604	1,040,342	12,293	11,420,555
1943	644	2.60	10,705,855	1,187,720	8,862	9,526,997
1942	722	2.60	10,910,696	1,327,026	58,012	9,641,682
1941	716	2.60	9,765,166	1,423,682	42,312	8,383,796
1940	721	2.60	9,337,235	1,485,265	15,232	7,867,202
1939	711	2.60	9,178,000	1,522,282	8,451	7,664,169
1938	648	2.60	9,152,539	1,701,221	8,203	7,459,521
1937	648	2.60	8,419,953	2,101,365	12,525	6,331,113
1936	677	2.60	8,339,449	1,585,835	14,859	6,768,473
1935	691	2.60	7,426,551	802,800	15,055	6,638,806
1934	618	2.60	6,038,675	658,425	23,420	5,403,670
1933	613	2.60	6,444,305	551,582	22,233	5,914,956
1932	600	2.60	7,265,420	628,330	16,414	6,653,504
1931	606	2.60	7,675,738	701,657	10,051	6,984,132
1930	642	2.60	7,562,017	531,820		7,030,197
1929	596	2.60	7,043,079	533,006		6,510,073
1928	557	2.60	6,656,275	463,857		6,192,418
1927	519	2.60	6,257,109	775,429		5,481,680
1926	520	2.60	5,624,943	727,043		4,897,900
1925	487	2.60	5,013,263	672,891		4,340,372
1924	433	2.60	4,678,225	283,415		4,394,810
1923	402	2.60	3,886,015	244,610		3,641,405
1922	402	2.60	3,389,065	143,395		3,245,670
1921	405	2.60	3,204,242	116,311		3,087,931
1920	355	2.00	1,936,937	73,812		1,863,125
1919	335	2.00	1,602,908	54,581		1,548,327
1918	330	2.00	1,406,225	51,621		1,354,604
1917	328	2.00	1,201,601	48,750		1,152,851
1916	316	2.00	1,109,342	44,070		1,065,272
1915	315	2.00	1,062,569	40,113		1,022,456
1914	319	1.75	856,999	40,902		816,097
1913	313	1.75	803,618	40,914		762,704
1912	285	1.50	637,964	35,759		602,205
1911	258	1.50 ⁿ	532,375 ⁿ	12,160		520,215

- a. Includes self-assessments and Board assessments against companies licensed to write insurance on California risks.
- b. Includes only annual premiums tax assessments showing tax liability and ocean marine assessments.
- c. Includes retaliatory assessments (except for the period from 1945, when the retaliatory tax law was repealed, through 1959 when the law was reestablished), penalties for late or nonfiling of returns, and adjustments of prior year taxes.
- d. Includes penalties for late filing or nonfiling of returns. By constitutional amendment adopted in 1930, ocean marine insurance was removed from the scope of the gross premiums tax and subjected to 5 percent tax on underwriting profits.
- e. Defined in footnote b. In addition, there were 159 retaliatory tax assessments and 647 returns that showed no tax liability of which 197 were for life, fire and casualty, and title insurers and 450 for ocean marine insurers.
- f. Refunds granted as a result of court judgements on "Mini-Met" type assessments in the amount of \$44,907,977 in 1994 and \$148,828,823 in 1995 have been deducted. Petition cancellations on "Mini-Met" type assessments amounting to \$33,204,784 in 1994 were also deducted.
- g. Includes \$43,872,613 in 1984 and \$50,262,105 in 1985 assessed against claim payments made under "Mini-Met" type minimum premium payment group health and welfare plans. The State Supreme Court found these payments to be subject to the gross premiums tax.
- h. Refunds granted by court decision in the amount of \$31,299,011 for the principal office deduction for the year 1976 have been deducted.
- i. This tax credit on the home or principal office in California was eliminated by Proposition 6 which was approved by the voters on June 8, 1976; see Chapter 938, Statutes of 1975.
- j. Excludes \$22,859,004, which represents the prepayments the companies assessed themselves, computed at the rate of 2.33 percent on the premiums written in the first quarter of 1964.
- k. Beginning in 1957, life insurance companies writing disability insurance were assessed only once. In all prior years such companies were assessed twice; one assessment covered their life insurance and annuity policies, and one covered their disability insurance business. In 1956 there were 93 such companies.
- l. Beginning in 1952, the State Compensation Insurance Fund became subject to assessment by the Board.
- m. The tax rate declined by .05 percent per year from 2.60 percent in 1943 to 2.35 percent in 1948. The decrease was intended to compensate for a gradual restriction of the real estate tax offset privilege. In the 1944 assessment, the maximum offset for taxes on real estate other than the principal office in the state was 75 percent of the company's 1940 offset on such property. The next year it was 55 percent; the next, 35 percent; then 15 percent. From 1948 on, only taxes on principal offices were eligible for offset.
- n. The gross premium tax was first enacted in 1911 at a rate of 1.50 percent on premiums collected in 1910.

Resources Surcharges

TABLE 34—ENERGY RESOURCES SURCHARGE AND NATURAL GAS SURCHARGE REVENUE, 1974-75 TO 2009-10
(In thousands of dollars)

Fiscal year	Electrical Energy Tax	Natural Gas Surcharge
1	2	3
2009-10	\$53,300	\$532,303
2008-09	57,049	448,137
2007-08	57,040	400,030
2006-07	56,357	440,430
2005-06	51,638	346,172
2004-05	64,427 ^a	301,376
2003-04	58,173 ^a	262,614
2002-03	46,086	227,945
2001-02	44,853	179,107
2000-01	47,931 ^b	30,511 ^c
1999-00	45,539	
1998-99	43,191	
1997-98	41,454	
1996-97	42,542	
1995-96	42,588	
1994-95	41,296	
1993-94	40,706	
1992-93	41,349	
1991-92	39,863	
1990-91	40,246	
1989-90	39,358	
1988-89	38,086	
1987-88	36,942	
1986-87	35,142	
1985-86	34,824	
1984-85	34,432	
1983-84	32,131	
1982-83	30,729	
1981-82	30,994 ^d	
1980-81	23,817 ^e	
1979-80	19,022 ^f	
1978-79	18,066 ^g	
1977-78	17,670 ^h	
1976-77	13,989	
1975-76	13,250	
1974-75	1,885 ⁱ	

- a. Effective January 1, 2004, the tax rate was increased to \$0.0003 per kilowatt hour. Effective January 1, 2005, the rate was reduced to \$0.00022 per kilowatt hour from \$0.0003.
- b. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- c. This tax became effective January 1, 2001, on natural gas used by customers of a public utility gas corporation or interstate pipeline. The tax rate varies depending on the utility's service area and program costs.
- d. Effective September 1, 1981, the tax rate was increased to \$0.0002 per kilowatt hour, the maximum then allowed under the law.
- e. Effective September 1, 1980, the tax rate was increased to \$0.00016 per kilowatt hour from \$0.00015. Effective March 1, 1981, the rate was increased to \$0.00019.
- f. Effective September 1, 1979, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001.
- g. Effective September 1, 1978, the tax rate was reduced to \$0.0001 per kilowatt hour from \$0.00014.
- h. Effective September 1, 1977, the tax rate was increased to \$0.00015 per kilowatt hour from \$0.0001. Effective March 1, 1978, the tax rate was reduced to \$0.00014. Effective January 1, 1978, purchase of electrical energy from the United States government or its agencies and used in California became subject to the surcharge.
- i. This tax became effective January 1, 1975, at a rate of \$0.0001 per kilowatt hour on the consumption of electrical energy in California.

Telephone Taxes

TABLE 35—EMERGENCY TELEPHONE USERS (911) SURCHARGE AND (MOORE) UNIVERSAL TELEPHONE SERVICE TAX REVENUE, 1977-78 TO 2009-10
(In thousands of dollars)

Fiscal year 1	Emergency telephone users surcharge ^a 2	Universal telephone service tax ^b 3
2009-10	\$90,349	—
2008-09	107,795 ^c	—
2007-08	103,748	—
2006-07	112,154 ^d	—
2005-06	130,911	—
2004-05	128,463 ^e	—
2003-04	136,124	—
2002-03	131,239	—
2001-02	125,381	—
2000-01	121,640 ^f	—
1999-00	104,237	—
1998-99	93,964	—
1997-98	90,842	—
1996-97	81,477	—
1995-96	73,080	—
1994-95	74,645 ^g	—
1993-94	70,889	—
1992-93	67,445	—
1991-92	69,910	—
1990-91	64,725	—
1989-90	52,110 ^h	—
1988-89	41,588	—
1987-88	40,529	\$11,702 ⁱ
1986-87	40,985	42,627 ^j
1985-86	34,437	83,707
1984-85	30,178	57,637
1983-84	25,356	
1982-83	23,057	
1981-82	20,052	
1980-81	15,759	
1979-80	15,142	
1978-79	14,069	
1977-78	8,747	

- a. This tax became effective July 1, 1977, at the rate of 0.5 percent on the charges for intrastate telephone communication services. Every service supplier is required to collect the surcharge from the service user at the same time billings for services are collected.
- b. This tax became effective July 1, 1984, at a rate of 4 percent on the gross revenues received by each designated service supplier in California from intrastate telecommunications service.
- c. Effective January 1, 2009, the surcharge is extended to Voice over Internet Protocol (VoIP) services that provide access to the "911" emergency system.
- d. Effective November 1, 2006, the tax rate was reduced to 0.50 percent.
- e. Effective November 1, 2004, the tax rate was reduced to 0.65 percent.
- f. Starting with 2000-01, this revenue is reported on a modified accrual basis. Revenues for prior years include self-assessments from tax returns on a cash basis.
- g. Effective November 1, 1994, the tax rate was increased to 0.72 percent.
- h. Effective November 1, 1989, the tax rate was increased to 0.69 percent.
- i. Effective July 1, 1987, the tax rate was increased to 4 percent. Administration of this tax was transferred to the Public Utilities Commission effective July 16, 1987.
- j. Effective July 1, 1986, the tax rate was reduced to 1.5 percent.

Other Taxes and Fees

**TABLE 36A—HAZARDOUS SUBSTANCES TAX, INTEGRATED WASTE MANAGEMENT FEE,
CALIFORNIA TIRE FEE, OCCUPATIONAL LEAD POISONING PREVENTION FEE,
AND MARINE INVASIVE SPECIES FEE REVENUE, 1981-82 TO 2009-10**
(In thousands of dollars)

Fiscal year	Hazardous Substances Tax ^a	Integrated Waste Management Fee ^b	California Tire Fee ^c	Occupational Lead Poisoning Prevention Fee ^d	Marine Invasive Species Fee ^e
1	2	3	4	5	6
2009-10	\$76,399	\$41,910	\$45,536	\$3,641	\$4,304
2008-09	79,091	48,556	46,863	3,399	3,964
2007-08	76,533	54,680	55,027	3,299	2,722
2006-07	67,850 ^f	57,609	58,509	3,132	2,786
2005-06	66,208	61,171	59,955	3,086	3,001
2004-05	65,314	56,479	47,651 ^g	2,990	3,522
2003-04	64,371	56,287	33,181	2,701	1,894
2002-03	66,789	54,979	31,898	2,598	1,140
2001-02	68,543	51,438	31,485	2,950	2,350
2000-01	58,696	50,277	14,658 ^g	2,823	2,621
1999-00	52,279	46,318	4,979	2,435	1,502
1998-99	49,279	47,683	5,096	2,726	
1997-98	40,630	46,688	4,848	2,207	
1996-97	47,540	45,205	4,270 ^h	2,323	
1995-96	49,382	45,960	4,051	2,325	
1994-95	51,662	46,615	3,591	2,452	
1993-94	62,465	28,696	3,438	2,182	
1992-93	72,306	47,989	3,464	1,586	
1991-92	81,937	46,395	3,511		
1990-91	81,953 ⁱ	49,801	2,309 ^j		
1989-90	76,792 ^k	25,724			
1988-89	67,857				
1987-88	49,981				
1986-87	40,690 ^l				
1985-86	24,324				
1984-85	24,791				
1983-84	21,254				
1982-83	16,065				
1981-82	3,455 ^m				

- a. This tax includes hazardous waste activity fees, disposal fee, environmental fee, facility fee, and generator fee.
- b. This fee is jointly administered by the BOE and the Integrated Waste Management Board, and its successor, the Department of Resources Recycling and Recovery (CalRecycle). Until October 1, 1993, the fee was known as the Solid Waste Disposal Site Cleanup and Management fees.
- c. This fee is jointly administered by the BOE and the Integrated Waste Management Board, and its successor, CalRecycle.
- d. This fee is imposed on employers with 10 or more employees in industries with documented evidence of the potential for occupational lead poisoning.
- e. Effective January 1, 2000, this fee is collected from owners and operators of certain oceangoing vessels to fund programs to prevent the further introduction and spread of non-native aquatic nuisance species. Through December 31, 2003, it was known as the Ballast Water Management Fee.
- f. Effective January 1, 2007, imposition of the environmental fee was expanded to also include general partnerships, limited partnerships, limited liability partnerships, limited liability companies and sole proprietorships, as well as corporations. Until December 31, 2006, the fee applied only to corporations.
- g. Effective January 1, 2001, the tire recycling fee was replaced with the California Tire Fee and the rate increased to \$1.00 per tire from 25 cents per tire. The definition of "new" tire has been expanded to include a new tire sold with a new or used vehicle, including the spare. Effective January 1, 2005, the rate increased to \$1.75 from \$1.00 per tire.
- h. Effective January 1, 1997, the existing fee was replaced with a new fee imposed on the purchase of any new tire, regardless of whether an old tire is left for recycling.
- i. The hazardous substance (Superfund) tax was eliminated as of December 31, 1990; this was offset by an increase in disposal fees.
- j. The tire recycling fee was charged for each tire left by a customer with a retail facility.
- k. Effective August 3, 1989, the BOE collects a series of activity fees, consisting of permit/variance fees, waste classification fees, and other activity fees. The environmental fee also went into effect August 3, 1989, and is imposed on certain businesses and other organizations in industry groups that use, generate, store, or conduct activities relating to hazardous materials.
- l. The annual facility fee went into effect July 1, 1986, and is imposed upon operators of specified hazardous waste storage, treatment, and disposal facilities. The generator fee also became effective July 1, 1986, and is imposed on generators of hazardous waste who generate volumes of hazardous waste at an individual site and do not own or operate a hazardous waste facility at the same site.
- m. Administration of the hazardous waste control tax was transferred to the BOE from the Department of Health Services effective September 24, 1981. The hazardous substance (Superfund) tax became effective September 24, 1981, and was imposed on the generators of hazardous waste who dispose of it in California.

Other Taxes and Fees

TABLE 36B—WATER RIGHTS FEE AND ELECTRONIC WASTE RECYCLING FEE REVENUE, 2003-04 TO 2009-10
(In thousands of dollars)

Fiscal year 1	Water Rights Fee ^a 2	Electronic Waste Recycling Fee ^b 3
2009-10	\$6,500	\$175,811
2008-09	8,254	108,044
2007-08	7,853	80,394
2006-07	7,719	79,344
2005-06	7,793	78,321
2004-05	6,967	30,806
2003-04	6,804	

a. Effective January 1, 2004, this fee is collected from water rights owners.

b. Effective January 1, 2005, retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called "covered electronic devices" (CEDs).